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United Nations

Voluntary funds administered by the United Nations High Commissioner for Refugees

Audited financial statements

for the year ended 31 December 2000 and

Report of the Board of Auditors

General Assembly
Official Records
Fifty-sixth Session
Supplement No. 5E (A/56/5/Add.5)

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Note

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Contents

Chapter		*Paragraphs*	*Page*
	Letters of transmittal		v
I.	Report of the Board of Auditors	1–110	1
	Summary		1
	A. Introduction	1–12	3
	1. Previous recommendations not fully implemented	8–10	4
	2. Main recommendations	11–12	4
	B. Financial issues	13–56	5
	1. Financial statements	13	5
	2. Monitoring and control of implementing partners	14–41	5
	3. Financial position	42–51	10
	4. Write-off of losses of cash, receivables and property	52–55	12
	5. Ex gratia payments	56	12
	C. Management issues	57–109	12
	1. Integrated information system project	57–92	12
	2. Prioritization of core mandate activity	93–100	20
	3. Performance reporting	101–105	21
	4. Human resources management	106–107	22
	5. Cases of fraud and presumptive fraud	108–109	22
	D. Acknowledgement	110	23
	Annex		
	Follow-up on action taken to implement the recommendations of the Board of Auditors in its report for the year ended 31 December 1999		24
II.	Audit opinion		31
III.	Statement of the High Commissioner's responsibilities and approval of the financial statements		33
IV.	Financial statements for the year ended 31 December 2000		34
	Statement I. Statement of income and expenditure and changes in reserves and fund balances for the year ended 31 December 2000		35

Annex to statement I. Statement of income and expenditure by fund/Executive Committee region/global appeal region/country for the year ended 31 December 2000 36

Statement II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2000 49

Annex to Statement II. Statement of assets, liabilities, reserves and fund balances by fund/Executive Committee region/global appeal region/country as at 31 December 2000 50

Statement III. Statement of cash flows for the year ended 31 December 2000 68

Schedule 1. Contributions — all funds as at 31 December 2000 69

Schedule 2. Status of prior years' outstanding contributions as at 31 December 2000 87

Schedule 3. Schedule of appropriations under the annual programme budget for the year ended 31 December 2000 89

Schedule 4. Schedule of funds available — Supplementary Programme Fund for the year ended 31 December 2000 99

Schedule 5. Status of prior years' projects — Obligations liquidated/outstanding as at 31 December 2000 101

Appendix. 2000 extrabudgetary in-kind donations to UNHCR 113

Notes to the financial statements 114

Letters of transmittal

1 June 2001

Sir,

Pursuant to the Financial Rules for Voluntary Funds administered by the Office of the United Nations High Commissioner for Refugees, we have the honour to submit the accounts for the year 2000, certified as correct and approved in accordance with article 11.4 of the Rules.

We confirm, to the best of our knowledge and belief, and having made appropriate enquiries of other officials of the organization, the following representations in connection with your audit of the financial statements of the United Nations High Commissioner for Refugees for the year ended 31 December 2000:

1. We are responsible for preparing financial statements that properly present the activities of the organization and for making accurate representations to you. All the accounting records have been made available for the purposes of your audit, and all the transactions that properly occurred in the financial period have been properly reflected and recorded in the accounting records. All other records and related information have been made available to you.

2. The financial statements were prepared in accordance with:

(a) The United Nations system accounting standards;

(b) The Financial Regulations of the United Nations High Commissioner for Refugees, as approved by the Executive Committee;

(c) The Financial Rules formulated by the High Commissioner as required under the regulations;

(d) The accounting policies of the organization, as summarized in note 2 to the financial statements; these accounting policies have been applied on a basis consistent with the preceding financial periods.

3. The non-expendable property disclosed in note 10 to the financial statements was owned by the organization and was free from any charge. The cost of the non-expendable property in existence at 31 December 2000, as disclosed in the note, was fairly stated.

The Chairman of the United Nations Board
of Auditors
United Nations
New York

4. The cash and inter-agency balances recorded are expected, in our opinion, to produce substantially the amounts which are stated.

5. All material accounts receivable have been included in the financial statements, and represent valid claims against debtors. We expect all significant accounts receivable at 31 December 2000 to be collected.

6. All known accounts payable have been included in the accounts.

7. The unliquidated obligations recorded represent valid commitments of the organization and were established in accordance with the Financial Regulations.

8. All material, legal and contingent liabilities have been appropriately reflected in the financial statements.

9. Except as disclosed in the financial statements, the financial position of the organization was not materially affected by:

(a) Charges or credits relating to prior years;

(b) Any changes in the basis of accounting.

10. All expenditure reported in the period was incurred in accordance with the financial regulations of the organizations and any specific donor requirements.

11. All commitments against resources of future financial periods have been disclosed as required by the United Nations system accounting standards.

12. We further confirm that all losses of cash or receivables, ex gratia payments, presumptive fraud and fraud, wherever incurred, were communicated to the Board of Auditors.

13. Disclosure was made in the accounts of all matters necessary for the financial statements to present fairly the results of the transactions in the period.

14. There have been no events since the date of the statement of assets and liabilities that necessitate revision of the figures included in the financial statements or a note thereto.

Accept, Sir, the assurances of our highest consideration.

(*Signed*) Jean-Marie **Fakhouri**
Controller and Director

(*Signed*) Ruud **Lubbers**
United Nations High Commissioner for Refugees

28 June 2001

Sir,

I have the honour to transmit to you the report of the Board of Auditors to the General Assembly and the audit opinion on the accounts of the voluntary funds administered by the United Nations High Commissioner for Refugees for the financial period ended 31 December 2000.

Accept, Sir, the assurances of my highest consideration.

(*Signed*) Guillermo N. **Carague**
Chairman, Philippine Commission of Audit
and Chairman
United Nations Board of Auditors

The President of the General Assembly
of the United Nations
New York

Chapter I
Report of the Board of Auditors

Summary

The Board of Auditors has audited the financial statements of the voluntary funds administered by the United Nations High Commissioner for Refugees for the period from 1 January to 31 December 2000. The Board has also reviewed the operations of the voluntary funds administered by the High Commissioner at the headquarters of the Office of the United Nations High Commissioner for Refugees (UNHCR) in Geneva and at offices in Australia, East Timor, Indonesia, Liberia, Myanmar, Pakistan and Serbia for the same period.

The Board's main findings are as follows:

(a) Although UNHCR had succeeded in reducing by $186.5 million the level of current- and prior-year expenditure for which sub-project monitoring reports had not been received, there remained a total of $55.5 million outstanding in advances to implementing partners, covering the years 1994 to 2000;

(b) Of the $55.5 million outstanding in advances to implementing partners, $8.5 million related to the year 2000. In addition, the Board identified serious inadequacies in the verification and validation of some $32 million of expenditure incurred by implementing partners, and one country denied UNHCR access to accounting records of implementing partners with expenditures totalling $3 million. The Board has over the past years worked closely with UNHCR to help improve accountability, and the Board now considers that the uncertainty regarding the expenditure incurred by some implementing partners needs to be reflected in the Board's audit opinion. The Board has therefore qualified its audit opinion based on a limitation of scope in respect of a total of $43.5 million of implementing partner expenditure;

(c) UNHCR had succeeded in securing independent audit certificates to cover $330 million (79 per cent) of expenditures incurred by implementing partners during 1999. Some $90 million of the 1999 expenditure remained uncertified as at May 2001;

(d) Following the identification by the Office of Internal Oversight Services of significant weaknesses in systems operated by implementing partners, UNHCR took action to strengthen controls over 42 major implementing partners;

(e) The income of UNHCR has declined by 28 per cent since 1996, and reserves and fund balances had declined by 53 per cent, to $127 million, as at 31 December 2000. UNHCR has taken action to limit expenditure levels to the level of expected income;

(f) In its initial appraisal of the integrated system project, UNHCR had not quantified and ranked the likely benefits to accrue from the new system, nor had it identified the extent of modification that would be necessary to make the software meet the needs of UNHCR;

(g) Although UNHCR had negotiated benefits to offset some of the costs, it had incurred expenditures of $781,651 for the purchase of unnecessary modules of its integrated system project;

(h) In selecting a contractor to implement the project, UNHCR had rejected a bid of $8.9 million in favour of one of $17.9 million. The more expensive bid was judged just three percentage points better than the lower bid;

(i) After some three years and expenditure of $8.7 million against a total budget of $34 million, the integrated system project remains non-operational;

(j) In some countries visited by the Board, UNHCR engaged in activities such as infrastructure development, including road building and bridge construction, designed to assist the whole population rather than focusing on the specific needs of refugees;

(k) UNHCR had yet to establish a reliable system for establishing accurate information on the size and characteristics of the refugee population.

The Board made recommendations to improve the monitoring of expenditures incurred by implementing partners; strengthen management of the integrated system project; and focus activities more directly on the needs of refugees.

A list of the Board's main recommendations is included in paragraph 11 of the present report.

A. Introduction

1. In accordance with paragraph 22 of the statute of the Office of the United Nations High Commissioner for Refugees (UNHCR), the Board of Auditors has audited the financial statements of the voluntary funds administered by the High Commissioner for the period from 1 January to 31 December 2000. The audit was conducted in accordance with article XII of the Financial Regulations of the United Nations and the annex thereto and with the common auditing standards adopted by the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency. Those auditing standards require that the Board plan and perform the audit to obtain reasonable assurance that the financial statements are free of material misstatement.

2. The audit was conducted primarily to enable the Board to form an opinion as to whether the expenditures recorded in the financial statements for the period from 1 January to 31 December 2000 had been incurred for the purposes approved by the Executive Committee of UNHCR whether income and expenditures were properly classified and recorded in accordance with the Financial Regulations and Rules and whether the financial statements of the voluntary funds administered by the High Commissioner for Refugees presented fairly the financial position as at 31 December 2000. The audit included a general review of financial systems and internal controls and a test examination of the accounting records and other supporting evidence to the extent the Board considered necessary to form an opinion on the financial statements.

3. The audit was carried out at UNHCR headquarters at Geneva and at its offices in Australia, East Timor, Indonesia, Liberia, Myanmar, Pakistan and Serbia.

4. In addition to the audit of the accounts and financial transactions, the Board carried out reviews under article 12.5 of the Financial Regulations of the United Nations. In 2000, the Board reviewed the status of the integrated system project, the prioritization of core mandate activities, the quality of performance reporting and specific human resources management issues. In addition, the Board reviewed the effectiveness of the internal audit of UNHCR, which is conducted by the Office of Internal Oversight Services. The Board concluded that the internal audit service was generally satisfactory and the present report recognizes those areas where the Board relied on the work of the Office of Internal Oversight Services. The Board has also reviewed the adequacy of internal controls operating at UNHCR headquarters and in the field.

5. The Board continued its practice of reporting the results of specific audits through audit observations and management letters containing findings and recommendations to the Administration. That practice allowed for an ongoing dialogue with the Administration on issues arising from the audit.

6. The present report covers matters which, in the opinion of the Board, should be brought to the attention of the General Assembly. The Board's observations on all matters contained in the present report were communicated to UNHCR. The Administration confirmed the facts on which the Board's observations and conclusions were based and has provided explanations and answers to the Board's queries. The report is divided into two parts, covering the audit of financial issues and management issues respectively.

7. The Board's main recommendations are reported in paragraph 11 below. The detailed findings are discussed in paragraphs 13 to 109.

1. Previous recommendations not fully implemented

8. In accordance with section A, paragraph 7, of General Assembly resolution 51/225 of 3April 1997, the Board has highlighted separately below those recommendations that have not been fully implemented by UNHCR. The Board has indicated the current stages of implementation in the present report. The years shown in parentheses, starting from 1995, are those in which the Board recommended that the Administration should:

(a) Make the preparation of work plans an integral part of the project-planning and monitoring process (1995, 1996, 1998 and 1999);

(b) Ensure complete and accurate disclosure of non-expendable property and conduct physical stock checks on a regular basis (1996, 1997, 1998 and 1999).

9. On the first recommendation, the Board noted that UNHCR programme planning in the field offices still needed improvement. Regarding the second recommendation, the Board noted continuing problems with the management of non-expendable property. The physical check of non-expendable property at three field offices covered only $650,000 of the total property, valued at $11.1 million, and information supplied to headquarters had understated the property value by $6.4 million.

10. In accordance with General Assembly resolution 48/216 B of 23 December 1993, the Board also reviewed the measures taken by the Administration to implement the recommendations made by the Board in its report for the year ended 31 December 1999. Details of action taken and the comments of the Board are outlined in the annex to the present report.

2. Main recommendations

11. In its present report, the Board recommends that UNHCR:

(a) Strengthen its oversight of field offices to ensure that they undertake a thorough verification of sub-project monitoring reports, including the verification of supporting documentation and bank statements (para. 30);

(b) Ensure that field offices review audit certificates received in respect of projects and follow up any significant issues that arise (para. 38);

(c) Establish for the integrated system project clearly defined ranked benefits that are quantified as far as possible, in order to establish realistic milestones against which progress can be monitored (para. 64);

(d) Establish and maintain a single line of project management through which staff report on all aspects of integrated system project development (para. 81);

(e) Review the appropriateness of engaging in projects that are not of direct assistance to refugees and routinely set clear milestones against which to measure progress and assess when its mission is complete (para. 97);

(f) Establish a suitable system to ensure that accurate information is maintained on the size and characteristics of the refugee population (para. 100);

(g) Include clearly stated and quantified objectives and outputs in sub-project agreements and produce work plans incorporating key milestones and target dates (para. 103).

12. The Board's other recommendations are presented in paragraphs 53, 70, 87, 90, 105 and 107.

B. Financial issues

1. Financial statements

13. The Board assessed the extent to which the UNHCR financial statements for the year ended 31 December 2000 conformed to the United Nations accounting standards. The review indicated that the financial statements were generally consistent with the standards.

2. Monitoring and control of implementing partners

Advances to implementing partners

14. UNHCR raises an obligation when it issues a letter of instruction to the programme manager confirming the initial funding level of project assistance for the financial period. The amounts obligated are revised during the financial year as the level of donor contributions becomes clearer. For projects with implementing partners, UNHCR signs a sub-project agreement setting out the budget and a plan of cash advances that UNHCR will make to the partner. Actual advances depend on the progress achieved and the level of expenditures reported by the partner in quarterly sub-project monitoring reports. The submission of the reports is a prerequisite to receiving any further cash advances. UNHCR controls advances to the implementing partners through a project expenditure control (X21) account that is cleared once the implementing partners submit the reports. Clearance of the X21 account enables UNHCR to charge the various sector activities under which the implementing partners spent the monies given them. Implementing partner expenditure reported in the accounts therefore represents the total of the amounts agreed upon in letters of instruction during the year regardless of whether or not the funds have been advanced or disbursed. At year-end any commitments to the implementing partners for which no advances have been made are disclosed as unliquidated obligations.

15. Since 1996, the Board has in a number of ways encouraged UNHCR to review the system of recording expenditure incurred by implementing partners to avoid overstatement of expenditure and understatement of assets. In 1998 UNHCR acknowledged that the existing policy of recording obligations at Headquarters could potentially result in an over-accrual of funds and agreed to change its policy to record advances as a current asset in order to avoid over-accrual of expenditure. The change would be made during 2002-2003 as the integrated system project was implemented.

16. The Board looks forward to the implementation of the revised policy designed to avoid over-accrual of expenditure.

17. Implementing partner expenditure in 2000 totalled $310 million, comprising disbursements ($271.5 million), funds advanced but not yet cleared ($8.5 million) and unliquidated obligations ($30 million). This expenditure is underpinned by formal project agreements, signed by UNHCR and implementing partners, which define the aims and objectives of assistance projects. Such agreements provide for close monitoring of project activities, including both financial and performance monitoring. The UNHCR Manual provides staff with guidance on monitoring procedures to be applied to all projects and stipulates that monitoring activities should be carried out by agencies implementing sub-projects, the UNHCR field offices and UNHCR headquarters.

18. The project expenditure control (X21) account records balances of current- and prior-year project expenditure for which headquarters has not received appropriately approved sub-project monitoring reports. Since these reports provide the main evidence that project expenditure conformed to agreements, outstanding X21 balances represent prior-period expenditures that have not been subject to full control and verification by UNHCR.

19. Previous reports by the Board of Auditors raised concerns at the delays in clearing X21 balances, most recently relating to the financial statements in 1999. During 2000, as a result of a considerable, sustained effort, UNHCR reduced the total X21 balances by some $186.5 million. Nonetheless, at the end of June 2001, the X21 control account recorded uncleared advances to implementing partners totalling $55.5 million, comprising:

(a) $21 million from 1994-1997;

(b) $8 million from 1998;

(c) $18 million from 1999;

(d) $8.5 million from 2000.

20. As the status of those advances was uncertain, the Administration agreed to disclose them in note 4 (a) to the financial statements. The Board has accordingly limited the scope of its audit in respect of these outstanding advances, amounting to $8.5 million, which have been charged to expenditure but for which no sub-project monitoring reports have been received.

21. The Board encourages UNHCR to continue its efforts to obtain missing sub-project monitoring reports, as identified in the X21 control account.

Review of sub-project monitoring reports

22. Upon receipt of a sub-project monitoring report, the Programme Unit in the relevant field office is responsible for reviewing the financial information and signing the form to verify that the expenditure is in accordance with the project agreement. In accordance with the UNHCR Manual, field offices are required to:

(a) Ensure that the expenditures reported by implementing partners are consistent with the most recently approved budget;

(b) Ensure that the financial and performance reports from implementing partners reflect the reality of actual assistance provided to the beneficiaries;

(c) If necessary, request further explanations and/or details or revised reports from the implementing partners.

23. Before approval of these reports, field programme and finance staff are required to verify the supporting documentation, implementing partner account ledger systems and bank statements. In addition, programme staff should physically inspect and visit implementing partner offices in accordance with the UNHCR Finance Manual.

24. The Board reviewed the extent to which the monitoring procedures were applied and found that officers responsible for field monitoring generally provided no evidence of a regular or systematic check on implementing partner expenditure. In particular, there were significant weaknesses in the operation of the key field-monitoring controls in three of the countries visited by the Board, where significant amounts of expenditure were incurred. In these three countries key management controls prescribed in the UNHCR Manual did not operate effectively over some $18 million expenditure, where:

(a) Programme and finance officers either gave no approval or gave approval "subject to verification or further audit";

(b) Programme or finance officers informed the Board that they did not see approval of expenditure as their responsibility or did not have the time to carry out inspections.

25. In five of the countries visited, there was no programme of monitoring visits to implementing partners and no formal monitoring visits were undertaken covering expenditures in 2000. As a result, those field offices had undertaken limited reviews of the internal controls operated by the implementing partners. The five countries spent approximately $148 million in 2000, of which implementing partners received project funding amounting to $107 million.

26. The Board also noted that at one office internal controls operated by some implementing partners had been assessed as inadequate. The field office had contracted a consultant to review accounting systems operated by 29 implementing partners in the absence of available UNHCR staff to conduct the examination. The consultant identified significant accounting problems in more than half of the systems examined. For example, there were cases where no bank reconciliations had been performed, no general ledger system had been maintained or no supporting documents were available.

27. As a result of these weaknesses, the Board concluded that UNHCR had no assurance in respect of some $18 million, representing 17 per cent of the expenditure incurred by the implementing partners concerned, and limited assurance as to the remaining expenditure incurred by the implementing partners.

28. In view of the poor level of compliance that the Board had found in three field offices, where finance officers had not properly checked or validated sub-project monitoring reports as required, the Board extended its tests of those procedures to cover other field offices. The Board selected, through the headquarters office, 74 high-value sub-projects with expenditure amounting to $42 million. The Board found that programme officers had fully checked out and approved $28 million of the expenditure incurred by implementing partners but had provided only limited assurance regarding the remaining $14 million. In addition, one country denied

UNHCR access to the accounting records of implementing partners to verify expenditure totalling $3 million in 2000; furthermore, the Government concerned did not provide UNHCR with independent audit certificates for these expenditures.

29. Overall, therefore, the Board's review of sub-project monitoring reports identified significant weaknesses in the verification and validation of some $35 million of expenditure incurred by implementing partners. In the absence of any alternative evidence to support this expenditure, the Board has had to limit the scope of its audit opinion in the amount of $35 million in this regard.

30. **The Board recommends that UNHCR strengthen its oversight of field offices to ensure that they undertake a thorough check of sub-project monitoring reports, including the verification of supporting documentation and bank statements.**

31. In summary, the position regarding sub-project monitoring reports arose despite concerted efforts by UNHCR to improve the accountability of implementing partners. The organization succeeded in reducing the backlog of sub-project monitoring reports from $96 million as at 31 December 2000 to $8.5 million as at the end of June 2001, and also made great strides in obtaining audit certificates, as indicated in the present report. There was, however, a very significant breakdown at the field office level in the verification and validation of sub-project monitoring reports and in the supervision of implementing partners. The Board of Auditors has over the past years worked closely with UNHCR to help improve accountability, and the Board now considers that the uncertainty regarding expenditure incurred by some implementing partners needs to be reflected in the Board's audit opinion. The Board has therefore qualified its audit opinion in respect of a total of $43.5 million of implementing partner expenditure, comprising $8.5 million for which there were no sub-project monitoring reports and $35 million where expenditures that had been reported had not been properly validated.

Independent audit certification

32. UNHCR requests independent audit certificates to confirm that implementing partners have applied UNHCR funds for the purposes intended. These are usually available only after the Board has provided an audit opinion on the UNHCR financial statements for the relevant year, and the audit certification of implementing partner expenditure is therefore mainly in respect of expenditure incurred in prior financial years. While this would not directly relate to the year 2000, the satisfactory certification of prior years' expenditures would provide assurance that implementing partners maintain adequate accounting systems and proper financial records.

33. In response to some of the Board's concerns in previous years, UNHCR introduced a new approach designed to improve audit coverage, which concentrated on obtaining audit certificates for sub-projects with expenditure in excess of $100,000. In 1999, implementing partner expenditure amounted to approximately $420 million (of which only $12 million related to sub-projects with expenditure below $100,000). At the time of the Board's review in May 2001, UNHCR had received audit certificates covering $330 million (79 per cent) in respect of 1999. Approximately $90 million (21 per cent) remained uncertified, of which $10 million related to sub-projects below $100,000.

34. The Board recognizes that UNHCR has made very substantial progress in the extent to which it has secured audit certificates to support prior years' expenditures by implementing partners. The Board encourages UNHCR to sustain those efforts with the aim of obtaining audit certificates for all significant prior-year projects.

Quality and results of audit

35. To assess the quality of the certificates provided to UNHCR and the results of the audit covering expenditure in 1999, the Board examined 91 certificates covering expenditures of $241 million. The Board found that:

(a) Auditors had to qualify their audit opinions in respect of expenditure of $18 million (7 per cent by value) on the grounds of insufficient evidence;

(b) Expenditure totalling $17 million (7 per cent) had been inappropriately certified (e.g., by government accountants) rather than by independent auditors;

(c) 25 certificates covering $77 million (32 per cent) did not clearly state that funds provided by UNHCR were used in accordance with agreements.

36. Two of the qualified audit opinions related to projects in one country. The independent auditors were unable to satisfy themselves as to the validity of expenditure amounting to $13.4 million in 1999. They were therefore unable to express an opinion as to whether the project statement was fairly presented. The Office of Internal Oversight Services subsequently reviewed the same country office, covering expenditure amounting to $56 million in 1999, and concluded that it had made little attempt to conform to UNHCR guidelines, which require close supervision and oversight of implementing partners.

37. The Board therefore concluded that, with significant gaps remaining in the extent and quality of audit reports received in respect of 1999, limited assurance could be deduced as to the maintenance of adequate accounting systems and financial records by implementing partners in 2000.

38. **The Board recommends that UNHCR ensure that field offices review audit certificates received in respect of projects and follow up any significant issues that arise, as required by the UNHCR Manual.**

Results of reviews by the Office of Internal Oversight Services of expenditure by implementing partners

39. The Board reviewed Office of Internal Oversight Services reports completed in 2000 and 2001 covering implementing partner expenditure amounting to $167 million relating to activities carried out in 1998 and 1999. The reports indicated significant weaknesses in implementing partner systems. In particular, 42 per cent of implementing partners had inadequate accounting systems; 38 per cent could not supply the Office with full documentation to support expenditures; and 38 per cent had not completed agreed expenditure reporting procedures, including sub-project monitoring reports.

40. Although offices and implementing partners may have improved systems in 2001 as a result of recommendations of the Office of Internal Oversight Services, the Board concluded that there was no evidence that this position had improved in 2000.

41. The Board notes that, in response to the concerns raised by the Office of Internal Oversight Services reviews, UNHCR has strengthened controls, as from January 2001, over 42 major implementing partners. In particular, UNHCR requires that the partners describe their current accounting systems, retain records at field locations, report individual costs of project staff and seek pre-approval from UNHCR of procurement actions.

3. Financial position

42. UNHCR relies almost entirely on income from voluntary contributions, totalling $709 million in 2000, and regular budget resources of $20 million. In its report on the 1999 financial statements,[1] the Board drew attention to the decline in voluntary contributions received by UNHCR and expressed concern that the decrease in contributions from donor countries posed a serious liquidity risk for UNHCR that could affect the delivery of assistance or limit the response to unforeseen emergencies. To assess the overall financial position of UNHCR, the Board reviewed its financial position over the past five years and the level of reserves compared with the longer-term liabilities disclosed in note 12 to the financial statements.

43. Table I.1 provides a five-year analysis of key amounts from the financial statements. Over the period, income has declined from $993 million to $709 million (28 per cent), despite an increase in 1999, when voluntary contributions increased in response to major refugee crises in Eastern Europe, Asia and West Africa. Expenditure followed a similar profile, decreasing from $1.145 billion to $784 million (31 per cent). Although in-year shortfalls of income over expenditure were reduced by prior-year adjustments, UNHCR had to use reserves to meet the residual shortfalls. This resulted in a fall in reserves of $142 million, from $269 million to $127 million (53 per cent), over the five-year period. The Board estimated that, based on the decline since 1996, this rate of depletion would reduce reserve levels to $70 million within two years, sufficient to cover only the Working Capital and Guarantee Fund of $50 million and earmarked reserves totalling $18 million for Junior Professional Officers, medical insurance and trust funds.

Table I.1
Financial position 1996-2000

	1996	*1997*	*1998*	*1999*	*2000*
	(Millions of United States dollars)				
Income from all voluntary sources	993	820	784	927	709
Expenditure	1 145	974	842	1 023	784
Shortfall of income over expenditure (before adjustments)	(152)	(154)	(58)	(96)	(75)
Prior-year adjustments	75	76	63	45	57
Reserve and fund balances at year-end	269	191	196	145	127

[1] *Official Records of the General Assembly, Fifty-fifth Session, Supplement No. 5E* (A/55/5/Add.5), chap. I.

44. As regards the liquidity position of UNHCR, the Board noted that it had improved its assets-to-liabilities ratio from 1.69 to 1 at the end of 1999 ($355.6 million to $210.4 million) to 2.43 to 1 at the end of 2000 ($216.1 million to $89.0 million). This ratio indicates that UNHCR had assets to cover almost two and a half times its liabilities at the end of 2000.

45. The Board concluded that, while UNHCR had sufficient current assets to cover its liabilities, it needed to bring expenditure levels closer into line with actual income received each year. The Board therefore endorses the initiatives taken in February 2001 by UNHCR to set expenditure limits at the level of expected income and to determine the optimal size of the organization.

46. Concerning termination liabilities, the Board noted that estimates of termination benefits for staff increased by a factor of nearly five, from a range of $22 million to $27 million (see note 9 (c) to the financial statements for 1999)[2] to $105 million (see note 12 (c) to the current financial statements). UNHCR informed the Board that in previous years, those liabilities had been based on broad estimates, but at the end of 2000 it had completed a more rigorous assessment of the benefits. The Board examined the revised estimates of the liability for termination benefits and considers them to be reasonable, although the Board notes that no actuarial valuation was made of the after-service medical benefits, contrary to the suggestion in the United Nations accounting standards. At the suggestion of the Board, UNHCR has provided an explanation for the significant increase in termination liability in the notes to the current financial statements, in compliance with the United Nations accounting standards.

47. Until January 2000, many UNHCR staff members held fixed-term contracts which, when completed, did not formally entitle them to termination indemnity payments. From January 2000, UNHCR introduced indefinite contracts for all staff, entitling them to termination benefits that vary in accordance with the number of years of completed service, with up to 12 months' salary after 15 years of service.

48. In May 2001, UNHCR drew up an action plan designed in part to bring the costs of administration in line with expected income for 2001. The plan envisaged a reduction of 598 staff posts. The Board is concerned that the cost of reducing staffing levels may be increased as a result of the introduction of indefinite contracts, which involve binding termination benefits.

49. UNHCR has informed the Board that it assumes there will be no significant financial consequences related to the introduction of indefinite contracts in view of the previous practice of UNHCR of paying minimum termination liabilities even to those whose contracts happened to expire at the time of separation.

50. As explained in note 12 to the financial statements, UNHCR has no reserves to cover the staff termination liability of $105 million or the estimated liability of $260 million for after-service health insurance. The amount of $127 million in reserves held by UNHCR at the end of 2000 would not cover those liabilities, since $75 million is earmarked for a number of potential liabilities: medical insurance ($9 million); Junior Professional Officers ($6 million); and operational reserves to fund activities pending the receipt of donor cash ($60 million).

[2] Ibid., chap. IV.

51. The Board understands that UNHCR does not wish to hold significant funds for such longer term liabilities, which are dependent on future events. The Board is concerned at the extent to which staff termination liabilities remain unfunded.

4. Write-off of losses of cash, receivables and property

52. In accordance with United Nations financial regulation 10.4, the Administration wrote off cash and accounts receivable amounting to $330,714 during the year. The write-off included receivables of $229,858, representing value-added tax refunds due from the period 1988 to 1998, the recovery of which was considered unlikely. The Administration also wrote off long-standing travel advances amounting to $78,675 from the period 1991 to 1994.

53. **The Board recommends that UNHCR exert tighter control over the level of outstanding travel advances to reduce the extent to which such amounts may have to be written off in the future.**

54. The details of property and other categories of losses as reported to the Asset Management Board at headquarters and written off during 2000 were as follows:

Reason for loss	*Value (United States dollars)*
Accident	57 741
Hijacking	27 451
Theft	157 510
Looting	70 375
Loss of property	8 848
Damaged/destroyed	3 812
Wear and tear	18 949
Total	**344 686**

55. UNHCR provided the Board with explanations for all the losses and write-offs, and the Board is generally satisfied that appropriate action has been taken in the circumstances.

5. Ex gratia payments

56. The Administration informed the Board that it had made ex gratia payments amounting to approximately $11,500 during 2000. The payments related to a traffic accident, personal injury and financial loss incurred by two staff while on official duty.

C. Management issues

1. Integrated information system project

Background

57. UNHCR relies on the International Computing Centre for mainframe support of its existing core computer system. The United Nations Office at Geneva provides

UNHCR with staff payroll and travel services. When the United Nations Office at Geneva introduced the Integrated Management Information System (IMIS) in April 2000, it continued to provide those services to UNHCR separately from IMIS, pending implementation of the new UNHCR integrated System Project. UNHCR maintains a financial management information system that includes a general ledger and a project register based on software originally introduced in the late 1980s and subsequently upgraded regularly. As part of its policy to move responsibility for operational and financial management closer to field activities, UNHCR has increasingly decentralized decision-making away from the headquarters in Geneva.

58. UNHCR was concerned that the existing computerized financial systems in the field and at headquarters were not fully integrated, could not be easily reconciled to central records and did not meet management information needs. To support the delivery of field services and the monitoring and control of operations by field management and headquarters, UNHCR designed the integrated system project to replace the financial management information system. The integrated system project was only one part of a larger management initiative, the Operational Management System, which was intended to provide a comprehensive, results-oriented and integrated management framework.

59. The integrated system project combines three sub-projects establishing:

(a) An enterprise resource planning system to support the separate sections of finance, supply chain, human resources, and protection and programme management;

(b) An electronic document management system;

(c) An infrastructure project to support the first two components.

Scope of review

60. In its report on the 1998 financial statements of UNHCR,[3] the Board of Auditors drew attention to aspects of unrealistic planning and inadequate progress in implementing the Operational Management System project. The Advisory Committee on Administrative and Budgetary Questions also commented on the lack of full transparency in reporting on the implementation, costs, performance and delivery of UNHCR information technology projects and requested that UNHCR present comprehensive data on all such projects, including relevant costs (A/55/487, para. 41). Noting these concerns, the Board reviewed the implementation of the integrated system project during 2000. As UNHCR had not yet installed an operational system, the Board confined its examination to the cost, performance and delivery of the planning and system procurement phases of the implementation, in particular:

(a) Selection of the new system;

(b) Procurement, including the cost of software and consultancy contracts;

(c) Project management, including delivery against targets.

[3] Ibid., *Fifty-fourth Session, Supplement No. 5E* (A/54/5/Add.5), chap. I, para. 101.

Selection of new system

61. UNHCR considered using modules from IMIS to provide software for its project. Although UNHCR rejected the IMIS accounting and financial process module because it lacked a budget facility and would not support the accounting or financial needs of the field, country and regional offices, it had initially planned to implement IMIS modules for personnel administration, entitlements and payroll processing.

62. UNHCR commissioned consultants in 1997 to further review the IMIS personnel administration module. The consultants identified 60 high-priority enhancements required by UNHCR and estimated it would take 6,500 hours of consulting time to encode and test the revised system. In June 1998, based on the consultants' analysis, UNHCR concluded that IMIS was not suitable for its information needs and decided not to use any of the modules (A/AC.96/900, para. 76).

Integrated system project cost-benefit appraisal

63. UNHCR informed the Board that it had drafted a project proposal of the integrated system project, which described the scope, benefits, cost and high-level scheduling of activities. The project proposal listed 25 benefits that the project should produce, but they were not ranked nor assigned a monetary value. The more detailed 68 benefits listed in the project management plan prepared in April 1999 included 33 unquantified potential benefits and productivity improvements for which no savings were quantified. Such quantification could have provided management with a firm baseline from which to monitor the realization of benefits and to establish realistic project milestones.

64. **The Board recommends that UNHCR establish clearly defined ranked benefits that are quantified as much as possible in order to establish realistic milestones against which progress can be monitored.** UNHCR agreed to make realistic estimates of benefits for each further phase of the project, quantified and ranked wherever feasible.

Integrated system project procurement

65. The estimated total cost of the integrated system project is $34 million, comprising an initial budget of $14 million approved in 1998 followed by a further $20 million between 2000 and 2002. The Board reviewed the cost and effectiveness of the procurement actions.

Software selection

66. In May 1999 the UNHCR Committee on Contracts recommended approval of the purchase of software at an estimated cost of $5.3 million. The procurement process began in July 1997 when UNHCR requested 19 potential suppliers to submit a bid for the provision of the software, seven of whom replied. UNHCR established a model for evaluating the bids that was designed to avoid placing undue emphasis on financial aspects at the expense of functionality. None of the selected products was able to meet the requirements of UNHCR completely, with the winning supplier scoring 71 out of 100, against 63 for the next highest. UNHCR completed the contract in August 1999. The final cost was $4.9 million, and delivery of the product

was to commence in September 2000. Although the evaluation process raised concerns that the two products with the highest markings would require moderate to significant changes in either the software or the way UNHCR staff worked, UNHCR believed that the selected product would require less customization.

67. UNHCR informed the Board that its most recent estimates of total life-cycle costs confirmed that the selected supplier had the lowest overall industry ratio of implementation cost to licence cost. As a result, except in the area of human resources, UNHCR maintained that minimal effort was required to customize the programming, and the estimated cost was less than 10 per cent of the overall implementation cost. However, UNHCR expected that an operational human resources system would take between two and three years to develop, and meanwhile it intended to extend current arrangements with United Nations Office at Geneva for payroll processing until 2004.

Modification of software

68. In September 2000, the UNHCR Information Technology Department invited the Committee on Contracts to recommend a contract to identify the modifications required to meet the specific needs of UNHCR. The Committee recommended that the contract to undertake the necessary gap analysis be awarded to the integrated system project software supplier at a cost of $159,000, without competitive bidding. UNHCR informed the Board that it had selected the software supplier because of its product knowledge and on the understanding that, to avoid a potential conflict of interest, the company would not tender for the subsequent implementation contract. UNHCR also informed the Board that it had successfully reduced the initial price indication of $1.4 million to $159,000, as the software supplier offered preferential rates for the contract. While the Board commends UNHCR for its action in reducing the contract price, it is concerned at the high level of the initial bid received under this single tender action.

69. UNHCR found that the software required significant modification to cope with United Nations staff entitlements and payroll processing. Since no other United Nations agency had purchased the human resources management or payroll modules concerned, UNHCR found it difficult to assess the extent to which the modules required customization or configuration. In the absence of in-house skills to perform further gap analysis, the Committee on Contracts agreed to recommend the waiver of competitive bidding for a consultant at a cost of $213,660 to detail further software modifications. Subsequently, the Committee on Contracts also recommended approval of the waiver of competitive bidding for user training modules at a cost of $339,000, which were not foreseen in the original software evaluation.

70. The Board considers that the original evaluation of the software would have benefited from a gap analysis at the outset to identify the level and cost of customization prior to, rather than after, the decision to purchase the system. Although the software supplier offered to develop the missing functionality and share the costs with other organizations that would be interested in the component, there was no evidence that subsequent costs were reduced. Furthermore, the Board is concerned that UNHCR waived competition in the award of contracts with a combined value of $711,660. **The Board recommends that in the future UNHCR**

purchase software only after making a fully costed assessment of any modifications needed.

71. UNHCR informed the Board that had it evaluated the customization required of the products of the top two contenders, it would have caused additional delays in a project that had already suffered far too many. UNHCR considered that its extensive assessment of the selected software had established that the product had a clear lead over its rivals, and that an evaluation would not have affected the choice of software.

Unused modules

72. Following negotiations by the Supply and Transport Section, the software provider agreed to a 5 per cent discount on the initial cost of 17 software modules and a 17 per cent discount on the cost of 6 additional modules. Although the cost of the licence increased from $2 million to $2.3 million, the discounts represented a savings of $64,284 on the full purchase price of 23 modules. However, the Board found that one year after it had purchased the software, UNHCR had not used three modules costing $195,000 and found no requirement for six modules bought at a cost of $549,000. UNHCR informed the software provider in June 2000 that it did not need six of the modules it had purchased. Since the software provider charged a maintenance fee amounting to 14 per cent of the licence fee for the second year, UNHCR also incurred maintenance costs on unused modules amounting to $37,651. Accordingly, UNHCR had incurred expenditures totalling some $781,651 on modules that it did not use or need.

73. UNHCR informed the Board that it had been unable to get refunds for unused modules, but that it had negotiated a switch from the public sector modules originally purchased to those of the commercial sector without extra cost, an agreement to trade in older modules for new ones and the option to reactivate any dropped module whenever necessary in the future. In addition, the Supply and Transport Section negotiated maintenance costs of modules based on actual costs rather than the original contract rates tendered. As a result, UNHCR estimated that, over the eight-year life cycle of the licence, total savings of $505,000 were achievable to offset the cost of the unused modules.

74. The Board recognizes that the negotiations of UNHCR with the contractor achieved overall savings compared with the original bid and that attempts to recover the costs of the unnecessary modules resulted in some further savings and benefits. The Board is concerned, however, that the original needs assessment may have overstated requirements or the capacity to implement them.

Selection of system implementer

75. In August 2000, UNHCR invited eight suppliers to bid on a contract to modify, configure and implement the software. UNHCR had noted that, upon the conclusion of the preliminary technical and price evaluations of the three bids received, each bidder's understanding of the requirements varied considerably. To overcome the problem, UNHCR held a question-and-answer session with the three bidders. UNHCR again developed a weighted assessment totalling 100; 80 for technical and 20 for cost, with a score of 50 representing a satisfactory response. The winning bidder scored 54.71 against its nearest rival, who scored 51.90. Although the wining bid was $17.9 million, some $8.7 million more than the rival bid of $9.2 million,

UNHCR informed the Board that it had selected the contractor after taking into account his knowledge of UNHCR requirements, the experience of his staff and his close relationship with the development of IMIS human resources systems for the United Nations Secretariat.

76. The Board is concerned at the weighting that UNHCR had assigned to the technical assessment at the expense of cost considerations, which resulted in a bid of $8.7 million being rejected in favour of a bid of $17.9 million, particularly as there were less than 3 percentage points of difference between the two overall assessments.

77. Before appointing the contractor, however, UNHCR requested it to complete a preliminary "phase zero" project at a cost of $639,000 to identify scope for cost reductions in the implementation contract. The contractor agreed that if it continued with the main software implementation, the $639,000 fee would be waived. Phase zero included a review of the selected software to:

(a) Determine further customization required for the software delivered in June 2000;

(b) Prepare a technical implementation strategy;

(c) Use a high-level cost-benefit analysis of the customization work to establish modifications that are essential to UNHCR operations.

78. The contractor started phase zero in September 2000 and identified a number of issues, particularly concerning project management. It advised UNHCR to undertake a fundamental review of the project objectives and structure before proceeding any further. Such a review, if undertaken by the contractor, would have resulted in additional costs to UNHCR. While UNHCR was considering this proposal, it suspended phase zero until it had reached an agreement with the contractor to complete the original phase zero contract between February and March 2001. UNHCR and the contractor subsequently agreed that the latter should undertake the additional work and to share the extra costs, which amounted to $480,000 in total. By May 2001 phase zero had been completed, and phase 1 was about to start.

79. The Board is concerned at the slow rate of progress in implementing the integrated system project and, in particular that, after three years and having incurred expenditure of $8.9 million against a total budget of $34 million, UNHCR has yet to implement any part of the integrated system project.

Project management of the integrated system project

80. Until April 2000, the Division of Operations managed the Operational Management System, while the Division of Resource Management managed the integrated system project. Two separate structures, the Information Technology Steering Committee and the Operational Management System Project Board, oversaw development of the project. In April 2000, in order to develop a coordinated management structure, the High Commissioner established a five-person Management Board with joint responsibility for the Operational Management System and development of the integrated system project. In October 2000, UNHCR contracted consultants to establish a comprehensive planning framework for effective communication, management, delivery and monitoring of the project. The

initial findings of the consultants prompted concerns over project management, including the lack of a global vision and goals for the project; unclear strategic decisions on issues that directly affect the design and implementation of the system and integration between the separate project teams.

81. The Board considers that the effectiveness of project management suffered from the lack of a consistent direction of operations. Project staff reported through different divisions or departments within UNHCR rather than directly through a project manager, in part because some staff split their responsibilities between the project and other operational demands. In the project proposal UNHCR had emphasized the need for a project manager experienced in projects of similar size and complexity. However, at the time of the Board's interim audit, in December 2000, the project had a temporary project manager who was subsequently replaced by another temporary incumbent until March 2001 to oversee the completion of the consultancy contract. **The Board recommends that UNHCR establish and maintain a single line of project management through which staff report on all aspects of integrated system project development.**

82. UNHCR agreed with the Board that the integrated system project suffered from a lack of decisive management and an absence of clear accountability or responsibility structures. UNHCR therefore disbanded the Operational Management System Project Board and intended to appoint a single project manager to whom all project staff would report, and who in turn would report to a single project sponsor. UNHCR expected this management structure to guarantee quick decision-making and clear accountability.

83. The Board also encouraged UNHCR to consider establishing project status criteria to facilitate the monitoring of expenditure, delivery against milestones, risk exposure and staff input. UNHCR informed the Board that such performance indicators formed part of the UNHCR project management overview of the integrated system project. The Board welcomed the assurance of UNHCR that, as part of risk mitigation, fully elaborated indicators for phase I would be in place before the start of the implementation phase.

Project costs

84. At the time of the Board's audit in May 2001, recorded expenditure on the integrated system project amounted to $8.9 million ($5 million in 1999, $3.4 million in 2000 and $0.5 million in 2001). The Board reviewed the cost and effectiveness of the procurement actions.

85. The Board noted that project costs were understated because some staff costs were not charged to the integrated system project code. Of the 19 full-time staff working on the project in November 2000, 8 were charged to non-integrated system project codes within different divisions or sections. The Board estimated that UNHCR staffing costs for the project in 2000 were understated by up to $1.3 million.

86. However, even after adjusting for this unrecorded expenditure, the total expenditure was lower than the budgeted amount of $17 million, mainly because the final software implementation contract, valued at a maximum of $18 million, was delayed.

87. **The Board recommends that staff costs related to the project be recorded to an integrated system project account code to permit a comprehensive assessment of project costs.** UNHCR accepted that all project-related costs should be comprehensively reported; in particular, it plans to establish systems to charge all staff to the project before the start of the implementation phase (phase 1).

Project delivery

88. At the project proposal stage, in 1998, UNHCR had provided projections of target dates, namely, to select the software and implementing contractor by June 1999. As the experience of UNHCR with the project increased, it continually revised both delivery dates and targets. For example, in the third draft of the project management plan, dated April 1999, the main finance and budget modules were to be installed at headquarters before the end of December 2000. In February 2000, UNHCR advanced the implementation target to October 2000, but revised the objective "to configure and develop software for finance and budget". By the end of March 2001, UNHCR had not decided who would be contracted to complete the software implementation, and none of the purchased modules had been implemented.

89. The infrastructure subproject targets established in February 2000 were to extend Intranet user access to 60 additional field offices by October 2000 and to upgrade e-mail at headquarters by the end of December 2000. By this date, 40 offices had been connected to the Intranet, and the e-mail upgrade was expected several months later.

90. **The Board recommended, and UNHCR agreed, that project management should set achievable delivery targets based on a realistic appraisal of the complexity of the project and the availability of resources.**

Modular and incremental design

91. The Board considers that UNHCR would benefit from an incremental and modular approach within its implementation methodology. An incremental approach to development begins with a component of the overall project that is deliberately limited in functionality, then builds on that component to increase its value to the organization.

92. UNHCR informed the Board that it had become acutely aware of the overly ambitious nature of the original systems renewal plan. The organization had recognized the urgent need to modernize its ageing information systems and therefore developed a comprehensive approach to the problem that became extremely large and difficult to manage. As a result, progress was uneven. Following the Board's review, UNHCR decided to scale down the project to establish more realistic and achievable goals. The Board welcomes the plan of UNHCR to introduce a phased approach to the implementation of projects in core administrative areas and to their roll-out to field offices, taking into account lessons learned. The Board also looks forward to further progress in implementing the integrated system project, following the improvements in project management and design that were in place at the time of the Board's audit.

2. Prioritization of core mandate activity

93. The core mandate of UNHCR is to provide international protection to refugees and to seek durable solutions to their plight. As part of its review of five field office operations, the Board examined the extent to which the offices concentrated on core protection activities and the number of the refugees that the activities supported.

Development activity

94. The Board found that in some of the countries it had visited, UNHCR engaged in infrastructure development for the whole community and that this formed a significant sector activity not directly related to the core protection mandate. UNHCR provided funding for broader development and infrastructure assistance, for example, road building and bridge construction activities, that in the view of the Board other agencies are better equipped to provide. In one country, refugees returning under the assistance of UNHCR comprised only 31 per cent of beneficiaries assisted by projects reviewed by the Board. In another, UNHCR provided long-term shelter for vulnerable beneficiaries from the entire internally displaced population. The Board is concerned that UNHCR did not have the mandate or resources to maintain assistance to whole populations, comprising mainly non-refugees. Furthermore, in three field offices where UNHCR had operated for over five years, the Board found no clear milestones against which UNHCR could measure progress and assess when its mission was complete.

95. UNHCR informed the Board that its involvement in development activities resulted from its ability to respond rapidly to emergency situations and, as a result, some Governments and the local population came to depend on UNHCR for support. For those reasons UNHCR found disengagement to be difficult.

96. The Board welcomed the review initiated by UNHCR in 2001 to ensure that priority is given to its core mandate objective within the limits of expected donor contributions. This review included an assessment of the operations in field offices located in 120 countries to identify where savings were possible through concentration on the core activity. Where offices were generally involved in a non-core activity that was of interest to specific donors, they would be implemented through additional funding that was not diverted from core activities.

97. **The Board recommends that, as part of its prioritization of activities, UNHCR review the appropriateness of engaging in projects that are not of direct assistance to refugees and/or returnees and that it routinely set clear milestones against which to measure progress and assess when its mission is complete.**

Numbers of refugees

98. The Board considers that UNHCR needs to know the number of beneficiaries, with a relative degree of accuracy, who are expected to benefit from its projects in order to realistically plan field staffing levels and headquarters support. However, in three field offices the Board found that UNHCR did not have access to an up-to-date record of the number of refugees or internally displaced persons. For example, in one location the Board noted that an international implementing partner estimated the number of refugees at 10,847 rather than the 15,267 estimated by UNHCR.

99. The Administration informed the Board that in February 2001, UNHCR had completed a study of a project to address the collection of basic and reliable population information at the field level and to enhance recording at the regional level. The study indicated that the size of the beneficiary population was the most important determinant for the provision of protection and assistance to the population in need. The project will enable UNHCR to improve the management of its operations by providing more accurate and better information on the beneficiary populations. If approved by the High Commissioner, the project, called Profile, is expected to commence in July 2001.

100. **The Board recommends that UNHCR establish a suitable system to ensure that accurate information is maintained on the size and characteristics of the refugee population.**

3. Performance reporting

101. UNHCR introduced a standard format for the setting of measurable objectives in project agreements with implementing partners in January 2000. Sub-project agreements set out the key features of UNHCR projects and are signed by both UNHCR and the implementing partner. While the Board considered that, in general, the agreements provided a good overview of proposed activities, the Board found that target beneficiaries and the precise objectives and outputs of the project were not always expressed in clear, quantified terms. As a consequence, it was not always easy to assess the extent to which the projects had achieved their objectives. At a minimum, the Board considers that project agreements should state clearly:

(a) The number of beneficiaries who are expected to benefit from the project;

(b) The criteria for selecting or identifying the beneficiaries;

(c) The quantity and frequency of assistance to be provided to each beneficiary;

(d) The location of the beneficiaries.

102. In the projects reviewed by the Board, such quantifiable targets were not routinely set. For example, one project objective was to facilitate secondary distribution services for all World Food Programme and UNHCR commodities as well as approved implementing and operational partner food and non-food items earmarked for refugees and/or internally displaced persons. However, the project document did not specify what commodities were expected to be distributed or who qualified as approved implementing partners. Furthermore, the proposed distribution for the year was reduced by over 50 per cent, but no change was made to the description of the beneficiary population in the project document.

103. The Board noted that sub-project agreements were not supported by work plans setting out the timetable to complete the key activities and tasks within the project. As a consequence, the Board was not in a position to assess whether projects were ahead of or behind schedule. **The Board recommends that sub-project agreements include clearly stated and quantified objectives and outputs updated as necessary, and that work plans incorporating key milestones and target dates be produced to enable UNHCR to more closely monitor project delivery.**

104. In the *2000 Global Appeal* for the countries reviewed by the Board, UNHCR had formulated objectives that were not always quantified. They were generally activities and not end results to be attained or targets to be achieved (e.g., "provide protection" or "facilitate voluntary repatriation"). For three of the countries examined there were no measurable targets, and for two there were only a few measurable targets. Similarly, in the *2000 Mid-Year Progress Report*, three of the countries reviewed by the Board did not report on the achievement of objectives and two reported progress against only one objective.

105. **The Board therefore recommends that UNHCR develop an integrated framework of performance reporting that clearly shows achievement against objectives.** The Administration informed the Board that it planned to introduce an integrated performance reporting framework to clearly show achievement against objectives once management reporting was improved through the integrated system project.

4. Human resources management

106. During the audit of one field office, the Board reviewed a project that provided technical and administrative support for UNHCR protection and assistance activities in the country. The project had 86 staff who were employed by a non-governmental organization and did not therefore have employment contracts with UNHCR. In 2000, the project incurred expenditure of $734,000 on the provision of services to the UNHCR office. The project agreement specified that UNHCR would make direct payments to those project staff, who are hired only after close consultation with and the formal approval of UNHCR. Although the staff work alongside UNHCR employees in the UNHCR field office and carry out similar functions, they are paid according to a lower pay scale and do not receive the same benefits. The arrangement was long-standing, and many of the project staff had been employed for a number of years in that way.

107. The Board noted that the project staff concerned were not included in the approved staffing table for UNHCR posts even though they were effectively used to maintain core UNHCR activities. At the time of the Board's audit, in April 2001, there was considerable uncertainty over the contractual status of the project staff. In particular, it was not clear whether UNHCR was liable to pay termination benefits if it became necessary to separate some of them. **The Board recommends that UNHCR establish the number and status of staff belonging to projects that are fully funded by UNHCR and that are designed to supplement local staff and to assess any consequent liabilities that may accrue to the organization.**

5. Cases of fraud and presumptive fraud

108. UNHCR informed the Board that there were no cases of fraud or presumptive fraud during the year.

109. At the time of the Board's audit, in May 2001, UNHCR was investigating allegations of bribery in one country. The investigation concerned alleged payments to individuals in exchange for visas allowing residency in Member States. The Board will review the findings of the investigation once it has been completed.

D. Acknowledgement

110. The Board wishes to express its appreciation for the cooperation and assistance extended to the auditors by the High Commissioner and his staff.

(*Signed*) Guillermo N. **Carague**
Chairman, Philippine Commission on Audit

(*Signed*) Sir John **Bourn**
Comptroller and Auditor General of the United Kingdom of Great Britain and Northern Ireland

(*Signed*) Shauket A. **Fakie**
Auditor-General of the Republic of South Africa

28 June 2001

Annex

Follow-up on action taken to implement the recommendations of the Board of Auditors in its report for the year ended 31 December 1999[a]

Recommendation 13 (a)

1. UNHCR should ensure complete and accurate disclosure of non-expendable property; urge all field offices to submit updated inventory databases; prepare the comprehensive database for non-expendable property based on the same cut-off date; and conduct on a regular basis physical stock checks.

Measures taken by the Administration

2. The new asset management system (AssetTrack) was launched in May 2000 and has contributed to a marked improvement in the number of field offices that have reported on assets at the end of the year. The software is now functioning in 135 locations, and field offices are performing the physical inspection of assets under their custody as a priority. Out of the 135 locations, 119 submitted their year-end AssetTrack databases for consolidation. UNHCR informed the Board that, owing to technical or other reasons, 16 locations were unable to submit their databases at the end of the year. UNHCR had sent several reminders to field offices emphasizing the importance of proper asset management.

3. During the roll-out, UNHCR reminded all responsible parties of the requirement to conduct an annual physical check of non-expendable property. However, in an organization as large as UNHCR, operating in more than 180 countries worldwide, carrying out a comprehensive inventory with a single cut-off date represents a huge challenge. The Office will continue its efforts to urge field offices to submit updated inventory databases to ensure a complete disclosure of the non-expendable property in the accounts for 2001 and remind them of the requirement to conduct an annual physical check of the property.

Comments of the Board

4. The Board welcomed the installation of the new software, but identified continuing problems with the management of non-expendable property as indicated in the present report.

Recommendation 13 (b)

5. UNHCR should reconcile the unliquidated obligations reported at year-end by field offices to ensure that there is no overstatement of expenditures in the accounts.

[a] *Official Records of the General Assembly, Fifty-fifth Session, Supplement No. 5E* (A/55/5/Add.5), chap. I, para. 13.

Measures taken by the Administration

6. UNHCR revised guidelines for account closure for 2000 to clearly define the responsibilities of programme managers both in the field and at headquarters. In an effort to reconcile unliquidated obligations during the year, UNHCR issued instructions linking the requests for increases in obligations with the reconciliation of the prior year's unliquidated obligations.

7. In the opinion of UNHCR, the amount reported in the financial statements as unliquidated obligations is a fair reflection of the requirements as estimated as at the end of the year. However, there are a number of compelling factors that UNHCR believed resulted in a small percentage being cancelled during the following year. This cancellation is reported in the financial statements, and UNHCR considered that the fact that unliquidated obligations may be cancelled should not be interpreted as an "overstatement of expenditures" in the accounts for the previous year.

Comments of the Board

8. The Board's comments on this issue are contained in the present report.

Recommendation 13 (c)

9. UNHCR should urge implementing partners with long-outstanding advances to submit their final sub-project monitoring reports and facilitate the clearance of projects.

Measures taken by the Administration

10. UNHCR informed the Board that during 2000, UNHCR had made good progress in its efforts to obtain final sub-project monitoring reports from all of its partners. In the course of 2000, the unreported balance of instalments paid to implementing partners for projects related to the years 1994 to 1998 was reduced from $56.1 million to $29.9 million. At the end of the financial year 2000, the balance of advances to implementing partners under year-2000 projects stood at $96.2 million, and the balance for which reports were outstanding was further reduced to $46.6 by the end of May 2001.

Comments of the Board

11. The Board reports on its examination of outstanding project balances in the present report.

Recommendation 13 (d)

12. UNHCR should continue to make an effort to encourage implementing partners to submit the required audit certificates.

Measures taken by the Administration

13. UNHCR introduced a new policy and conceptual approach in 2000 (A/AC.96/933/Add.1, para. 5) to improve compliance rates for the submission of audit certificates by implementing partners. For projects implemented during 1999,

UNHCR reached an overall compliance rate of 79 per cent as at the end of May 2001 as compared with 76 per cent for 1998 projects and 78 per cent for 1997 projects. The compliance rates for 1999 projects were 92.4 per cent for projects implemented by international non-governmental organizations, 68.6 per cent for projects implemented by government partners and 60.3 per cent for projects implemented by local NGOs.

14. UNHCR believes that this policy change, the revised guidelines contained in the UNHCR Manual and the experience gained over the past three years will considerably improve compliance in the submission of audit certificates by implementing partners for 2000. In 2001 UNHCR plans to introduce some mechanisms for reviewing the quality of the reports received and to consider disqualifying partners with qualified audit opinions. However, UNHCR informed the Board that in many instances UNHCR does not have a choice, as the number of partners operating in certain areas is very limited and UNHCR faces political constraints.

Comments of the Board

15. The Board acknowledges the increased coverage of audit certification resulting from the revised UNHCR guidelines. It comments further on the coverage and quality of audit certification in respect of 1999 expenditure in the present report and will continue to review audit certification coverage and quality in future audits.

Recommendation 13 (e)

16. UNHCR should immediately address the roll-out of the new asset management system for effective management and control of assets.

Measures taken by the Administration

17. The new asset management system, AssetTrack, was effectively rolled out in May 2000.

Comments of the Board

18. The Board welcomes the installation of the new software.

Recommendation 13 (f)

19. UNHCR should require all field offices to adequately segregate incompatible functions such as accounting, procurement and cashiering to ensure strong checks and balances of responsibility and to strictly adhere to the United Nations Financial Regulations and Rules.

Measures taken by the Administration

20. UNHCR agreed with the Board that this is one of the most important internal control mechanisms and, whenever possible, this principle is enforced. Recently introduced new policy guidelines emphasize the importance of segregation of duties within the delegation of authority. However, in many of its offices UNHCR could

not fully implement the segregation of functions owing to the size of those offices and operational realities.

Comments of the Board

21. The Board will continue to assess the adequacy of segregation controls in future reviews of the delegation of financial monitoring controls.

Recommendation 13 (g)

22. UNHCR should streamline project implementation by ensuring that instalments to implementing partners are released on time (not delayed nor in advance) and that sub-project monitoring reports are regularly submitted by the field offices to allow headquarters to assess the progress of the ongoing projects. The Board also suggests that field offices closely monitor the performance of implementing partners to provide them with adequate information to determine whether these implementing partners should be considered in future UNHCR projects.

Measures taken by the Administration

23. UNHCR reassured the Board that systems were in place to control the timely release of instalments to implementing partners and that monitoring the performance of implementing partners was an integral part of the UNHCR programme management system. The UNHCR representative or head of country office is responsible for monitoring implementation of projects entrusted to implementing partners and for ensuring that project performance is in accordance with the sub-agreements signed with the partners. Since the issuance of an updated section 6.5 of chapter 4 of the UNHCR Manual in January 1999, which provided greater clarity on sub-project monitoring reports, an updated section 4.4 was issued in November 2000 on sub-projects and sub-agreements. The latter section reminds field offices about the payment of instalments and states that offices in the field should ensure that the amounts and timing of instalment payments bear a direct relationship to actual disbursement requirements and that substantial unused balances are not left in implementing partner accounts. UNHCR has also reminded field offices that compliance with reporting requirements must be documented and that the data in the sub-project monitoring report must be entered into the implementing partner recording module of the field office accounting system.

24. With a view to further strengthening compliance with the existing rules, the Division of Resource Management will remind all representatives of their responsibility vis-à-vis the quality of their programmes, reiterate instructions and rules on the subject and remind representatives of their accountability under the various instruments for monitoring and control.

Comments of the Board

25. The Board examined the monitoring and control of implementing partner expenditure during 2000 and reports its findings in the present report. The Board will continue to examine progress made in the control of implementing partner expenditure in future audits.

Recommendation in paragraph 27

26. UNHCR should establish a provision for uncollected voluntary contributions receivable to show their net realizable value.

Measures taken by the Administration

27. UNHCR informed the Board that it did not feel that the current situation warranted a provision for uncollectible contributions since the experience of UNHCR with donors had not given rise to substantial concern. It believed that cancellations of contributions were a small portion of the total contributions (less than 1 per cent), with the exception of 1995, when cancellations amounted to $29.3 million. UNHCR considered the 1995 figures to be untypical and not representative. It emphasized that many of the cancellations related to projects that were not implemented and for which there was no expenditure, and therefore there was no financial risk for UNHCR. UNHCR is committed to monitoring future developments and will consider setting up a provision for uncollected voluntary contributions receivable when financial prudence so requires. This is in keeping with the spirit of the United Nations accounting standards, which require a provision when collection is deemed doubtful.

Comments of the Board

28. The Board will continue to monitor the necessity for a provision for uncollected voluntary contributions.

Recommendation in paragraph 62

29. UNHCR should urge the field offices to comply with the existing policy on assets disposal to strengthen controls over them.

Measures taken by the Administration

30. Field offices have been regularly reminded of the existing policy on asset disposal.

Comments of the Board

31. The Board notes the action taken and will monitor developments.

Recommendation in paragraph 64

32. UNHCR should urge the field offices to closely monitor their expenditures to avoid exceeding the limits of allotments.

Measures taken by the Administration

33. While "budget overruns" did occur, they were against specific budget headings using the savings under other headings, as allowed under the current procedures in line with the UNHCR financial management decentralization policy. Within the total amount allocated under the administrative budget, field offices are authorized to effect transfers from one budget heading to another. The limits of the allocations

were not exceeded except in one case, where the situation was beyond the control of UNHCR.

Comments of the Board

34. The Board notes the Administration's explanation.

Recommendation in paragraph 70

35. UNHCR should monitor personnel actions to reduce the risk of overpayments to personnel.

Measures taken by the Administration

36. UNHCR indicated that, since the payroll function was outsourced to the United Nations Office at Geneva, UNHCR did not have the capacity to check the implementation of entitlements as registered in its personnel actions. Regrettably, UNHCR has no solution at present, but a new integrated system with a payroll function, which is under development, will have that capacity. Pending the implementation of the new integrated system, the Office of Internal Oversight Services conducted an audit of the UNHCR payroll operation. This review provided an opportunity to determine the risk of making overpayments to staff and to assess the procedures in place for their recovery. UNHCR is of the opinion that the risk is low.

Comments of the Board

37. The Board reports the outcome of the review by the Office of Internal Oversight Services of the payroll function in the present report. The Board considers that there is a risk of material misstatement arising and will continue to monitor developments in this important area.

Recommendation in paragraph 72

38. UNHCR field offices should be urged to submit timely reports on unliquidated obligations, which should be used by headquarters to make proper adjustments to the records.

Measures taken by the Administration

39. This recommendation has been implemented, and instructions were issued to field offices in the first quarter of 2001 to submit reports and confirm the validity of unliquidated obligations.

Comments of the Board

40. The Board notes the action taken and will continue to monitor developments.

Recommendation in paragraph 74

41. UNHCR field offices should strengthen their programme planning through the preparation of appropriate planning, documents which could include performance indicators and milestones.

Measures taken by the Administration

42. UNHCR had strengthened programme planning through the issuance of clearer and more detailed instructions in December 2000. They provided field offices with comprehensive guidance on the preparation of appropriate planning documentation, emphasizing the importance of setting goals, objectives and outputs. UNHCR also conducted a series of training workshops for field staff on the preparation of project descriptions, sub-project descriptions and strategic planning, leading to the preparation of the country operations plan.

Comments of the Board

43. The Board's comments on the progress made in setting performance indicators are included in the present report. The Board will assess the impact of the strengthened programme planning guidelines and the training of field staff in future audits.

Recommendation in paragraph 79

44. UNHCR should record all contributions from the United Nations Fund for International Partnerships under trust funds to ensure proper monitoring and accounting of the contributions.

Measures taken by the Administration

45. This recommendation has been implemented, and the contribution of the Fund in 2000 has been recorded in the UNHCR accounts under trust funds.

Comments of the Board

46. The Board notes the action taken.

Chapter II

Audit opinion

We have audited the accompanying financial statements, comprising statements I to III, schedules 1 to 5, the appendix and the supporting notes, on the accounts of the voluntary funds administered by the United Nations High Commissioner for Refugees for the period from 1 January to 31 December 2000. These financial statements are the responsibility of the High Commissioner. Our responsibility is to express an opinion on the financial statements based on our audit.

An audit includes examining, on a test basis and as considered by the Board of Auditors to be necessary in the circumstances, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the High Commissioner as well as evaluating the overall presentation of the financial statements. We believe that our audit provides a reasonable basis for the audit opinion.

We conducted our audit in accordance with the common auditing standards of the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. However, the evidence available to us in respect of $43.5 million of expenditures by implementing partners was inadequate for the reasons stated in the Board's long-form report (paras. 14-41). In the absence of alternative audit procedures that we could adopt to confirm that implementing partner expenditure was properly validated and recorded, there was uncertainty about expenditures amounting to $43.5 million.

Except for the effect of any possible adjustments that might have been found to be necessary had we been able to obtain sufficient evidence concerning implementing partner expenditure, in our opinion:

(a) The financial statements present fairly the financial position as at 31 December 2000 and the results of operations and cash flows for the period then ended in accordance with UNHCR stated accounting policies as set out in note 2 to the financial statements which were applied on a basis consistent with that of the preceding financial period;

(b) The transactions that we have tested as part of our audit have in all significant respects been in accordance with the Financial Regulations of the United Nations and legislative authority.

In accordance with article XII of the Financial Regulations, we have also issued a long-form report on our audit of the financial statements of the voluntary funds administered by the United Nations High Commissioner for Refugees.

(*Signed*) Guillermo N. **Carague**
Chairman, Philippine Commission on Audit

(*Signed*) Sir John **Bourn**
Comptroller and Auditor General
of the United Kingdom of Great Britain and Northern Ireland

Shauket A. **Fakie**
Auditor-General of the Republic of South Africa

28 June 2001

Chapter III

Statement of the High Commissioner's responsibilities and approval of the financial statements

The United Nations High Commissioner for Refugees is ultimately responsible for the content and integrity of the financial statements contained in the accounts of the voluntary funds administered by the United Nations High Commissioner for Refugees, which are submitted to the Executive Committee of the High Commissioner's Programme and to the General Assembly.

To fulfil its responsibility, UNHCR operates within prescribed accounting policies and standards and maintains systems of internal accounting controls and procedures to ensure the reliability of financial information and the safeguarding of assets. The internal control systems and financial records are subject to reviews by the Office of Internal Oversight Services and the United Nations Board of Auditors, during their respective audits.

In this context, the following financial statements, comprising statements I to III, schedules 1 to 5, an appendix and supporting notes, were prepared in accordance with the UNHCR financial rules (A/AC.96/503/Rev.7) and the United Nations common accounting standards. In the opinion of management, the accompanying financial statements present fairly the financial position of the Office as at 31 December 2000, as well as the results of its operations and its cash flows of individual programmes, funds and accounts for the year then ended.

The accounts are hereby

Approved:

(*Signed*) Ruud **Lubbers**
United Nations High Commissioner for Refugees

Certified:

(*Signed*) Jean-Marie **Fakhouri**
Controller and Director

Geneva
1 June 2001

Chapter IV
Financial statements for the year ended 31 December 2000

Abbreviations

CASWANAME	Central Asia, South-West Asia, North Africa and the Middle East
CIS	Commonwealth of Independent States
CRA	Republics of Central Asia
DRM	Division of Resource Management
EXCOM	Executive Committee
PI	public information
SAR	Special Administrative Region
TF	trust fund
UNF	United Nations Foundation, Inc.
UNFIP	United Nations Fund for International Partnerships

STATEMENT OF INCOME AND EXPENDITURE AND CHANGES IN RESERVES AND FUND BALANCES
for the year ended 31/12/2000
(in thousands of United States Dollars)

STATEMENT I

	Schedule or Note Reference	Working Capital and Guarantee Fund Note 3	Annual Programme Fund		Supplementary Programmes Fund		Junior Professional Officers Note 2 (k)	Medical Insurance Plan Note 2 (l)	2000	1999
			General	Trust	General	Trust				
INCOME:										
Voluntary Contributions	Note 2 (f)		637,709	2,462	57,864		7,272		705,307	911,624
Other/Miscellaneous income										
Interest income	Note 2 (g)	5,159						436	5,595	8,022
Currency exchange adjustments	Note 2 (h)		(8,017)						(8,017)	556
Other/Miscellaneous	Note 2 (i)	161	4,969					1,010	6,140	7,552
TOTAL INCOME		**5,320**	**634,661**	**2,462**	**57,864**	**0**	**7,272**	**1,446**	**708,825**	**927,754**
EXPENDITURE:										
Expenditure	Note 2 (j), 3	938	706,297	1,258	67,206		7,070	1,116	783,885	1,023,741
TOTAL EXPENDITURE		**938**	**706,297**	**1,258**	**67,206**	**0**	**7,070**	**1,116**	**783,885**	**1,023,741**
EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE		**4,382**	**(71,636)**	**1,204**	**(9,342)**	**0**	**202**	**330**	**(74,860)**	**(96,987)**
Adjustments to prior years' contributions			(4,916)		(2)		(177)		(5,095)	(11,131)
Adjustments to prior years' expenditure			12,213	38					12,251	13,366
NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE		**4,382**	**(64,339)**	**1,242**	**(9,344)**	**0**	**25**	**330**	**(67,704)**	**(93,752)**
Cancellations of prior years' obligations	Schet 5		45,411	100	3,757		300		49,568	43,126
Transfers to/from other funds		3,197	(4,097)		900					0
RESERVES AND FUND BALANCES, BEGINNING OF YEAR	-	**42,421**	**75,261**	**35**	**11,941**		**6,522**	**9,013**	**145,193**	**195,819**
RESERVES AND FUND BALANCES, END OF YEAR		**50,000**	**52,236** (*)	**1,277**	**7,284**	**0**	**6,847**	**9,343**	**127,087**	**145,193**

(*) Includes Operational Reserve of US$ 10 million detailed in Annex to Statement I

Statement of Income and Expenditure
by Fund/EXCOM Region/Global Appeal Region/Country
for the year ended 31/12/2000
(in thousands of United States Dollars)

Annex to Statement I

Annual Programme Budget	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
AFRICA								
West and Central Africa								
BENIN	295	0	1,015	0	1	719	0	0
BURKINA FASO	30	0	260	0	0	230	0	0
CENTRAL AFRICAN REPUBLIC	1,020	0	2,877	0	0	1,929	1	73
CHAD	130	0	1,778	0	0	1,648	0	0
CAMEROON	90	0	898	0	0	808	0	0
COTE D'IVOIRE	3,141	0	10,131	15	5	7,170	33	233
GABON	820	0	2,294	0	0	1,474	0	0
GAMBIA	235	0	781	0	0	546	0	0
GHANA	180	0	896	0	0	666	50	0
GUINEA BISSAU	50	0	402	0	0	53	299	0
GUINEA	14,363	0	24,558	12	104	12,010	733	2,664
LIBERIA	6,403	0	15,441	(6)	215	7,459	1,376	6
MALI	40	0	303	0	13	14	812	576
NIGER	211	0	259	14	0	0	88	54
NIGERIA	360	0	1,032	0	0	493	179	0
SENEGAL	420	0	1,272	0	14	791	47	0
SIERRA LEONE	879	0	771	0	120	236	14	478
TOGO	60	0	300	(3)	0	243	0	0
WEST AFRICA	0	0	656	3	16	622	15	0
WEST AND CENTRAL AFRICA OVERALL	9,478	0	878	0	0	(8,600)	0	0
Total West and Central Africa	**38,205**	**0**	**66,802**	**35**	**488**	**28,511**	**3,647**	**4,084**
East and Horn of Africa								
DJIBOUTI	865	0	2,959	4	54	2,016	43	23
EAST AND HORN OF AFRICA	8,956	0	761	0	0	(9,068)	873	0
ERITREA	1,642	0	3,982	0	50	2,076	414	200
ETHIOPIA	8,309	0	21,464	(166)	79	12,955	678	391
KENYA	8,878	0	22,348	(39)	339	13,122	752	704
SOMALIA	2,631	0	8,002	31	183	3,422	1,805	70
SUDAN	5,604	0	10,731	(34)	117	4,946	98	0
UGANDA	12,349	0	15,016	9	202	3,239	190	973
Total East and Horn of Africa	**49,234**	**0**	**85,263**	**(195)**	**1,024**	**32,708**	**4,853**	**2,361**

Statement of Income and Expenditure
by Fund/EXCOM Region/Global Appeal Region/Country
for the year ended 31/12/2000
(in thousands of United States Dollars)

Annex to Statement I

Annual Programme Budget	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
The Great Lakes								
BURUNDI	2,443	0	4,333	232	435	1,180	79	36
COUNTRIES IN CENTRAL AFRICA	945	0	7,329	(56)	2,076	4,304	60	0
CONGO	3,262	0	5,175	259	39	1,267	360	12
DEMOCRATIC REPUBLIC OF THE CONGO	7,111	0	20,454	55	467	11,664	1,157	0
GREAT LAKES	17,399	0	1,713	(1,722)	0	(16,104)	2,140	0
RWANDA	2,083	0	10,075	813	2,382	4,594	215	12
UNITED REP. OF TANZANIA	26,102	0	29,457	297	962	2,972	298	1,174
Total The Great Lakes	**59,345**	**0**	**78,536**	**(122)**	**6,361**	**9,877**	**4,309**	**1,234**
Southern Africa								
ANGOLA	1,010	0	4,056	(22)	400	1,782	886	0
BOTSWANA	310	0	1,136	0	0	826	0	0
MALAWI	250	0	1,042	0	24	720	48	0
MOZAMBIQUE	100	0	1,076	0	0	976	0	0
NAMIBIA	1,958	0	3,371	0	0	1,412	0	0
SOUTH AFRICA	823	0	4,899	0	0	3,391	685	0
SOUTHERN AFRICA	705	0	892	0	7	180	0	0
SWAZILAND	70	0	378	0	0	308	0	0
ZAMBIA	7,622	0	11,377	0	57	3,634	112	48
ZIMBABWE	100	0	932	0	0	832	0	0
Total Southern Africa	**12,948**	**0**	**29,159**	**(22)**	**488**	**14,661**	**1,731**	**48**
Other Africa								
AFRICA OVERALL	52,725	0	0	0	0	(52,725)	0	0
REG. BUREAU FOR AFRICA	15	0	1,616	0	28	1,573	0	0
Total Other Africa	**52,740**	**0**	**1,616**	**0**	**28**	**(51,152)**	**0**	**0**
TOTAL AFRICA	**312,473**	**0**	**281,379**	**(284)**	**6,389**	**34,086**	**14,640**	**7,727**

Statement of Income and Expenditure
by Fund/EXCOM Region/Global Appeal Region/Country
for the year ended 31/12/2000
(in thousands of United States Dollars)

Annex to Statement I

Annual Programme Budget	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
EUROPE								
Eastern Europe								
ARMENIA	1,825	0	3,052	25	185	967	55	5
AZERBAIJAN	2,465	0	5,410	424	178	2,068	275	0
BELARUS	70	0	772	2	8	692	0	0
COMM IND STATES	0	0	125	6	2	117	0	0
EASTERN EUROPE	8,276	0	0	4	45	(8,437)	112	0
GEORGIA	860	0	5,545	162	108	4,178	237	0
REPUBLIC OF MOLDOVA	101	0	962	1	2	810	48	0
RUSSIAN FEDERATION	178	0	10,446	92	147	10,018	24	13
UKRAINE	922	0	3,042	(255)	121	1,767	576	89
Total Eastern Europe	**14,697**	**0**	**29,354**	**461**	**796**	**12,180**	**1,327**	**107**
Western Europe								
BELGIUM	94	0	1,788	0	0	1,694	0	0
CYPRUS	0	0	406	0	0	406	0	0
FRANCE	961	0	2,233	0	9	826	437	0
UNITED KINGDOM	0	0	1,459	3	0	1,404	52	0
GERMANY	0	0	1,745	0	0	1,745	0	0
GREECE	0	0	1,267	0	1	1,266	0	0
IRELAND	0	0	208	0	0	193	15	0
ITALY	22	0	2,208	0	23	2,163	0	0
MALTA	0	0	196	0	0	196	0	0
NETHERLANDS	0	0	186	0	0	186	0	0
PORTUGAL	0	0	112	0	0	112	0	0
SPAIN	128	0	1,308	0	3	1,176	4	3
SWEDEN	0	0	1,091	0	0	1,091	0	0
SWITZERLAND	100	0	659	0	0	503	56	0
TURKEY	700	0	5,177	0	2	4,475	50	50
Total Western Europe	**2,005**	**0**	**20,043**	**3**	**38**	**17,436**	**614**	**53**

Statement of Income and Expenditure
by Fund/EXCOM Region/Global Appeal Region/Country
for the year ended 31/12/2000
(In thousands of United States Dollars)

Annex to Statement I

Annual Programme Budget	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
Central Europe and Baltic States								
AUSTRIA	0	0	1,421	2	0	1,419	0	0
BALTIC STATES	398	0	273	0	0	0	0	125
BULGARIA	19	0	945	0	0	926	0	0
CENTRAL EUROPE AND BALTIC STATES	1,000	0	0	0	0	(1,000)	0	0
CZECH REPUBLIC	0	0	671	0	0	671	0	0
HUNGARY	0	0	1,142	0	0	1,142	0	0
LATVIA	0	0	284	0	0	284	0	0
POLAND	0	0	748	0	0	748	0	0
ROMANIA	0	0	1,222	0	53	1,169	0	0
SLOVAKIA	0	0	576	0	0	576	0	0
SLOVENIA	0	0	997	0	0	997	0	0
Total Central Europe and Baltic States	**1,417**	**0**	**8,279**	**2**	**53**	**6,932**	**0**	**125**
South Eastern Europe								
ALBANIA	1,658	0	6,571	314	1,562	2,483	561	7
BOSNIA AND HERZEGOVINA	15,626	8	31,717	(1,582)	1,395	13,735	2,535	0
CROATIA	12,489	3	13,579	152	112	631	205	13
THE FORMER YUGOSLAV REP MACEDONIA	1,493	0	10,503	359	6,731	1,879	42	1
SOUTH EASTERN EUROPE	17,265	0	2,277	(346)	3,389	(31,737)	13,706	0
YUGOSLAVIA	57,427	0	89,027	3,903	6,674	22,094	3,767	4,838
Total South Eastern Europe	**105,958**	**11**	**153,674**	**2,800**	**19,863**	**9,085**	**20,816**	**4,859**
Other Europe								
REG BUREAU FOR EUROPE	0	0	2,887	0	287	2,600	0	0
EUROPE OVERALL	24,450	0	0	0	0	(24,450)	0	0
OTHER COUNTRIES IN EUROPE	971	0	1,247	0	78	269	0	71
Total Other Europe	**25,421**	**0**	**4,134**	**0**	**365**	**(21,581)**	**0**	**71**
TOTAL EUROPE	**149,498**	**11**	**215,484**	**3,266**	**21,115**	**24,052**	**22,757**	**5,215**

Statement of Income and Expenditure
by Fund/EXCOM Region/Global Appeal Region/Country
for the year ended 31/12/2000
(in thousands of United States Dollars)

Annex to Statement I

Annual Programme Budget	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
CASWANAME								
North Africa								
ALGERIA	218	0	4,043	0	0	2,915	910	0
LIBYAN ARAB JAMAHIRIYA	0	0	1,105	0	278	827	0	0
MAURITANIA	10	0	222	(1)	0	182	366	335
MOROCCO	0	0	370	0	0	363	7	0
NORTH AFRICA OVERALL	2,649	0	0	1	0	(2,608)	0	42
TUNISIA	0	0	202	0	0	202	0	0
WESTERN SAHARA TERRITORY	60	0	330	0	450	(1,784)	1,604	0
Total North Africa	**2,937**	**0**	**6,272**	**0**	**728**	**97**	**2,887**	**377**
Middle East								
EGYPT	0	0	3,318	0	0	3,318	0	0
IRAQ	1,201	0	3,375	0	68	339	1,767	0
ISRAEL	0	0	9	0	0	9	0	0
JORDAN	0	0	1,472	0	0	1,472	0	0
KUWAIT	0	0	766	0	0	766	0	0
LEBANON	0	0	2,238	0	0	2,238	0	0
MIDDLE EAST OVERALL	7,756	0	282	0	0	(7,474)	0	0
SAUDI ARABIA	106	0	1,273	0	0	1,167	0	0
SYRIAN ARAB REPUBLIC	0	0	2,031	0	0	2,031	0	0
UNITED ARAB EMIRATES	0	0	227	0	18	195	14	0
YEMEN	690	0	3,867	7	0	2,996	174	0
Total Middle East	**9,753**	**0**	**18,858**	**7**	**86**	**7,057**	**1,955**	**0**
South West Asia								
AFGHANISTAN	5,492	0	7,600	90	521	(700)	2,541	344
IRAN (ISLAMIC REPUBLIC OF)	10,178	0	14,586	52	566	3,117	673	0
PAKISTAN	6,963	0	16,367	0	68	9,020	486	170
SOUTH WEST ASIA OVERALL	6,235	0	0	0	0	(6,235)	0	0
Total South West Asia	**28,868**	**0**	**38,553**	**142**	**1,155**	**5,202**	**3,700**	**514**

Statement of Income and Expenditure
by Fund/EXCOM Region/Global Appeal Region/Country
for the year ended 31/12/2000
(in thousands of United States Dollars)

Annex to Statement I

Annual Programme Budget	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
Central Asia								
CENTRAL ASIA	2,701	0	0	0	0	(2,701)	0	0
KAZAKHSTAN	70	0	871	0	8	780	36	23
KYRGYZSTAN	120	0	1,436	14	9	1,283	10	0
TAJIKISTAN	709	0	2,631	5	112	1,728	204	127
TURKMENISTAN	107	0	928	0	0	817	34	30
UZBEKISTAN	150	0	1,240	0	1	1,089	17	17
Total Central Asia	**3,857**	**0**	**7,106**	**19**	**130**	**2,996**	**301**	**197**
Other CASWANAME								
CASWANAME OVERALL	0	0	0	0	150	(262)	112	0
REGIONAL BUREAU FOR CASWANAME	0	0	2,629	0	15	2,614	0	0
Total Other CASWANAME	**0**	**0**	**2,629**	**0**	**165**	**2,352**	**112**	**0**
TOTAL CASWANAME	**45,415**	**0**	**73,418**	**168**	**2,284**	**17,704**	**8,955**	**1,088**

Statement of Income and Expenditure
by Fund/EXCOM Region/Global Appeal Region/Country
for the year ended 31/12/2000
(in thousands of United States Dollars)

Annex to Statement I

Annual Programme Budget	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
THE AMERICAS								
North America and the Caribbean								
THE CARIBBEAN	100	0	50	0	0	0	0	50
CANADA	0	0	969	0	0	969	0	0
CUBA	0	0	501	0	0	501	0	0
UNITED STATES OF AMERICA	0	0	4,963	0	0	4,963	0	0
Total North America and the Caribbean	**100**	**0**	**6,483**	**0**	**0**	**6,433**	**0**	**50**
Central America								
CENTRAL AMERICA OVERALL	1,583	0	0	0	0	(1,583)	0	0
COSTA RICA	0	0	666	0	0	666	0	0
GUATEMALA	34	0	349	4	21	243	47	0
MEXICO	550	0	5,863	0	0	5,313	0	0
LATIN AMERICA, NORTHERN	0	0	812	6	12	782	12	0
Total Central America	**2,167**	**0**	**7,690**	**10**	**33**	**5,421**	**59**	**0**
Northern South America								
COLOMBIA	1,789	0	2,316	14	0	289	224	0
ECUADOR	190	0	181	0	0	(9)	0	0
VENEZUELA	0	0	1,339	0	0	1,339	0	0
LATIN AMERICA, N. WESTERN	412	0	1,831	0	0	1,419	0	0
Total Northern South America	**2,391**	**0**	**5,667**	**14**	**0**	**3,038**	**224**	**0**
Southern South America								
SOUTH AMERICA	1,863	0	0	0	0	(1,863)	0	0
ARGENTINA	0	0	1,339	0	13	1,326	0	0
LATIN AMERICA, SOUTHERN	0	0	1,958	8	8	1,919	23	0
Total Southern South America	**1,863**	**0**	**3,297**	**8**	**21**	**1,382**	**23**	**0**
Other Americas								
AMERICA OVERALL	2,300	0	0	0	0	(2,300)	0	0
REG. BUREAU FOR THE AMERICAS	0	0	1,460	0	0	1,460	0	0
Total Other Americas	**2,300**	**0**	**1,460**	**0**	**0**	**(840)**	**0**	**0**
TOTAL THE AMERICAS	**8,821**	**0**	**24,597**	**32**	**54**	**15,434**	**306**	**50**

Statement of Income and Expenditure
by Fund/EXCOM Region/Global Appeal Region/Country
for the year ended 31/12/2000
(In thousands of United States Dollars)

Annex to Statement I

Annual Programme Budget	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
ASIA AND THE PACIFIC								
South Asia								
BANGLADESH	3,103	0	2,483	84	30	0	1,001	1,735
INDIA	980	0	2,839	0	0	1,859	0	0
SRI LANKA	6,710	0	5,964	172	164	0	44	1,126
MYANMAR	7,428	0	8,296	720	193	0	2,565	2,610
NEPAL	3,602	0	5,432	1	7	1,774	186	138
SOUTH ASIA OVERALL	2,775	0	0	0	0	(1,735)	0	1,040
Total South Asia	**24,598**	**0**	**25,014**	**977**	**394**	**1,898**	**3,796**	**6,649**
East Asia and the Pacific								
AUSTRALIA	14	0	1,099	5	0	1,080	0	0
CHINA	884	0	2,175	0	12	1,046	233	0
EAST ASIA & PACIFIC	3,381	0	0	0	0	(4,399)	1,018	0
INDONESIA	1,282	0	1,497	145	0	582	0	512
JAPAN	1,906	0	3,067	(2)	37	2,897	88	1,859
CAMBODIA	2,338	0	3,409	121	10	577	364	1
LAO PEOPLE'S DEMOCRATIC REPUBLIC	484	0	1,196	(7)	20	699	0	0
MALAYSIA	263	0	526	0	0	263	0	0
PHILIPPINES	80	0	358	0	0	278	0	0
PAPUA NEW GUINEA	10	0	207	0	0	197	0	0
SINGAPORE	10	0	50	0	0	40	0	0
VIET NAM	30	0	143	0	29	84	0	0
THAILAND	3,421	0	5,143	47	46	1,180	449	0
Total East Asia and the Pacific	**14,103**	**0**	**18,870**	**309**	**154**	**4,524**	**2,152**	**2,372**
Other Asia								
ASIA OVERALL	11	0	0	0	0	(11)	0	0
REG BUREAU FOR ASIA AND OCEANIA	0	0	1,835	0	0	1,835	0	0
OTHER COUNTRIES IN ASIA	89	0	197	7	1	21	129	50
Total Other Asia	**100**	**0**	**2,032**	**7**	**1**	**1,845**	**129**	**50**
TOTAL ASIA AND THE PACIFIC	**38,801**	**0**	**45,916**	**1,293**	**549**	**8,267**	**6,077**	**9,071**

Statement of Income and Expenditure
by Fund/EXCOM Region/Global Appeal Region/Country
for the year ended 31/12/2000
(in thousands of United States Dollars)

Annex to Statement I

Annual Programme Budget	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
OTHER								
Global Operations								
FIELD SUPPORT	400	0	3,364	0	0	2,964	0	0
TRAINING	0	0	1,777	0	0	1,777	0	0
GLOBAL OPERATIONS	25,017	0	28,009	171	901	(1,544)	10,733	7,269
STAFF HOUSING	0	428	658	0	26	0	1,440	1,236
PI - INCOME GEN. ACTIVITIES	0	175	110	0	34	0	953	1,052
Total Global Operations	**25,417**	**603**	**33,918**	**171**	**961**	**3,197**	**13,126**	**9,557**
Headquarters								
DIV. COMMUNICATION & INFORMATION	33	0	6,974	0	0	6,933	8	0
JOINT UN ACTIVITIES- DRM	0	0	9,623	0	0	9,623	0	0
HUMAN RESOURCES MGT. - DRM	0	0	5,534	0	0	5,471	63	0
DEP. OF INTERNATIONAL PROTECTION	0	0	4,868	0	0	4,835	33	0
DIV. OF RESOURCE MANAGEMENT	0	0	4,449	0	0	4,449	0	0
DIVISON OF OPERATIONAL SUPPORT	290	0	6,910	0	0	6,620	0	0
EXECUTIVE DIRECTION & MANAGEMENT	0	0	1,858	0	0	1,858	0	0
EVALUATION AND POLICY SECTION	0	0	442	0	0	442	0	0
HEADQUARTERS OVERALL- DRM	0	0	10,421	0	0	10,421	0	0
HEADQUARTERS	26,089	0	509	0	0	(25,517)	0	63
Total Headquarters	**26,412**	**0**	**51,588**	**0**	**0**	**25,135**	**104**	**63**
Unearmarked								
UNEARMARKED	0	(4,042)	0	229	0	0	0	(3,813)
UNRESTRICTED	127,358	380	0	2,442	12,079	(130,377)	1,396	13,278
Total Unearmarked	**127,358**	**(3,662)**	**0**	**2,671**	**12,079**	**(130,377)**	**1,396**	**9,465**
Operational Reserve								
OPERATIONAL RESERVE	3,514	0	0	0	0	(1,514)	8,000	10,000
Total Operational Reserve	**3,514**	**0**	**0**	**0**	**0**	**(1,514)**	**8,000**	**10,000**
TOTAL OTHER	**182,701**	**(3,059)**	**85,506**	**2,842**	**13,040**	**(103,589)**	**22,626**	**29,085**
Total Annual Programme Budget	**637,709**	**(3,048)**	**706,297**	**7,297**	**45,411**	**(4,097)**	**75,261**	**52,236**

Statement of Income and Expenditure
by Fund/EXCOM Region/Global Appeal Region/Country
for the year ended 31/12/2000
(In thousands of United States Dollars)

Annex to Statement I

Annual Programme Budget-Trust Funds	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
AFRICA								
West and Central Africa								
GUINEA	0	0	107	0	44	63	0	0
LIBERIA	0	0	143	0	33	110	0	0
SIERRA LEONE	0	0	62	0	0	62	0	0
Total West and Central Africa	**0**	**0**	**312**	**0**	**77**	**235**	**0**	**0**
East and Horn of Africa								
ETHIOPIA	0	0	29	0	0	29	0	0
KENYA	0	0	60	0	10	50	0	0
UGANDA	0	0	55	0	0	76	0	21
Total East and Horn of Africa	**0**	**0**	**144**	**0**	**10**	**155**	**0**	**21**
The Great Lakes								
UNITED REP. OF TANZANIA	0	0	250	38	8	205	0	1
Total The Great Lakes	**0**	**0**	**250**	**38**	**8**	**205**	**0**	**1**
Southern Africa								
SOUTH AFRICA	151	0	150	0	0	0	0	1
Total Southern Africa	**151**	**0**	**150**	**0**	**0**	**0**	**0**	**1**
Total AFRICA	**151**	**0**	**856**	**38**	**95**	**595**	**0**	**23**
OTHER								
Global Operations								
GLOBAL OPERATIONS	2,176	0	331	0	3	(593)	35	1,290
Total Global Operations	**2,176**	**0**	**331**	**0**	**3**	**(593)**	**35**	**1,290**
Headquarters								
HEADQUARTERS	135	0	71	0	2	(2)	0	64
Total Headquarters	**135**	**0**	**71**	**0**	**2**	**(2)**	**0**	**64**
Total OTHER	**2,311**	**0**	**402**	**0**	**5**	**(595)**	**35**	**1,354**
Total Annual Programme Budget-Trust Funds	**2,462**	**0**	**1,258**	**38**	**100**	**0**	**35**	**1,377**

Statement of Income and Expenditure
by Fund/EXCOM Region/Global Appeal Region/Country
for the year ended 31/12/2000
(in thousands of United States Dollars)

Annex to Statement I

Supplementary Programme Budget	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
AFRICA								
West and Central Africa								
GUINEA	0	0	2,307	0	0	2,307	0	0
LIBERIA	0	0	900	0	0	900	0	0
SIERRA LEONE	3,967	0	6,665	0	12	(352)	3,038	0
WEST AND CENTRAL AFRICA OVERALL	4,187	0	0	0	0	(2,855)	0	1,332
Total West and Central Africa	**8,154**	**0**	**9,872**	**0**	**12**	**0**	**3,038**	**1,332**
East and Horn of Africa								
DJIBOUTI	0	0	399	0	0	399	0	0
EAST AND HORN OF AFRICA	10,735	0	10	0	0	(6,906)	0	3,819
ERITREA	2,958	0	7,400	0	0	4,456	0	14
SUDAN	1,146	0	3,150	0	0	2,004	0	0
Total East and Horn of Africa	**14,839**	**0**	**10,959**	**0**	**0**	**(47)**	**0**	**3,833**
Southern Africa								
ANGOLA	4,148	0	3,513	0	0	437	0	1,072
Total Southern Africa	**4,148**	**0**	**3,513**	**0**	**0**	**437**	**0**	**1,072**
Total AFRICA	**27,141**	**0**	**24,344**	**0**	**12**	**390**	**3,038**	**6,237**
EUROPE								
Eastern Europe								
EASTERN EUROPE	2,484	0	0	0	0	(2,484)	0	0
GEORGIA	792	0	2,035	0	0	1,243	0	0
RUSSIAN FEDERATION	9,910	0	11,222	0	0	1,558	0	246
Total Eastern Europe	**13,186**	**0**	**13,257**	**0**	**0**	**317**	**0**	**246**
Total EUROPE	**13,186**	**0**	**13,257**	**0**	**0**	**317**	**0**	**246**
CASWANAME								
Middle East								
YEMEN	0	0	47	0	0	47	0	0
Total Middle East	**0**	**0**	**47**	**0**	**0**	**47**	**0**	**0**
Total CASWANAME	**0**	**0**	**47**	**0**	**0**	**47**	**0**	**0**

Statement of Income and Expenditure
by Fund/EXCOM Region/Global Appeal Region/Country
for the year ended 31/12/2000
(In thousands of United States Dollars)

Annex to Statement I

Supplementary Programme Budget	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
ASIA AND THE PACIFIC								
East Asia and the Pacific								
AUSTRALIA	0	0	425	0	27	398	0	0
INDONESIA	17,537	0	28,892	(2)	3,351	(126)	8,903	771
Total East Asia and the Pacific	**17,537**	**0**	**29,317**	**(2)**	**3,378**	**272**	**8,903**	**771**
Other Asia								
REG. BUREAU FOR ASIA AND OCEANIA	0	0	241	0	367	(126)	0	0
Total Other Asia	**0**	**0**	**241**	**0**	**367**	**(126)**	**0**	**0**
Total ASIA AND THE PACIFIC	**17,537**	**0**	**29,558**	**(2)**	**3,745**	**146**	**8,903**	771
Total Supplementary Programme Budget	**57,864**	**0**	**67,208**	**(2)**	**3,757**	**900**	**11,941**	**7,254**

Statement of Income and Expenditure
by Fund/EXCOM Region/Global Appeal Region/Country
for the year ended 31/12/2000
(in thousands of United States Dollars)

Annex to Statement I

Junior Professional Officers	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
OTHER								
Global Operations								
GLOBAL OPERATIONS	5,813	0	6,093	(177)	245	(164)	4,844	4,468
Total Global Operations	**5,813**	**0**	**6,093**	**(177)**	**245**	**(164)**	**4,844**	**4,468**
Headquarters								
HEADQUARTERS	1,459	0	977	0	55	164	1,678	2,379
Total Headquarters	**1,459**	**0**	**977**	**0**	**55**	**164**	**1,678**	**2,379**
Total OTHER	**7,272**	**0**	**7,070**	**(177)**	**300**	**0**	**6,522**	**6,847**
Total Junior Professional Officers	**7,272**	**0**	**7,070**	**(177)**	**300**	**0**	**6,522**	**6,847**

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
as at 31/12/2000
(in thousands of United States Dollars)

STATEMENT II

	Schedule or Note Reference	Working Capital and Guarantee Fund	Annual Programme Fund		Supplementary Programmes Fund		Junior Professional Officers Note 2 (d)	Medical Insurance Plan Note 2 (d)	2000	1999
			General	Trust	General	Trust				
ASSETS:										
Cash and term deposits	Note 6	50,000	43,125	1,642	13,732		5,859	9,343	123,701	188,855
Accounts receivable										
Voluntary contributions receivable	Sched 2 Note 7		71,388		8,499		1,213		81,100	150,998
Due from United Nations agencies	Note 8		3,327						3,327	5,199
Due from implementing agencies			191						191	1,080
Other receivables	Note 9		6,618						6,618	7,929
Other assets			1,166						1,166	1,576
TOTAL ASSETS		**50,000**	**125,815**	**1,642**	**22,231**	**0**	**7,072**	**9,343**	**216,103**	**355,637**
LIABILITIES:										
Contributions received in advance			11,138						11,138	42,170
Unliquidated obligations	Sched 3 4 5		50,965	265	14,977		225		66,432	165,340
Accounts payable	Note 11		11,476						11,476	2,934
TOTAL LIABILITIES		**0**	**73,579**	**265**	**14,977**	**0**	**225**	**0**	**89,046**	**210,444**
RESERVES AND FUND BALANCES		**50,000**	**52,236**	**1,377**	**7,254**		**6,847**	**9,343**	**127,057**	**145,193**
TOTAL LIABILITIES, RESERVES AND FUND BALANCES		**50,000**	**125,816**	**1,642**	**22,231**	**0**	**7,072**	**9,343**	**216,103**	**355,637**

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
by Fund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2000
(in thousands of United States Dollars)

Annex to Statement II

Annual Programme Budget	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
AFRICA							
West and Central Africa							
BENIN	59	9	68	85	(17)		68
BURKINA FASO	75		75	74	1		75
CÔTE D'IVOIRE	(521)	1,599	1,078	785	60	233	1,078
CAMEROON	216	25	241	238	3		241
CENTRAL AFRICAN REPUBLIC	489	41	530	455	2	73	530
CHAD	256	11	267	260	7		267
GABON	407	12	419	390	29		419
GAMBIA	180	5	185	188	(3)		185
GHANA	(21)	70	49	43	6		49
GUINEA	4,600	2,669	7,269	4,561	44	2,664	7,269
GUINEA BISSAU	19	0	19	17	2		19
LIBERIA	(698)	1,213	515	471	38	6	515
MALI	300	291	591	14	1	576	591
NIGER	96	0	96	42		54	96
NIGERIA	(76)	183	107	72	35		107
SENEGAL	189	9	198	186	12		198
SIERRA LEONE	460	38	498	6	14	478	498
TOGO	90	2	92	76	16		92
WEST AFRICA	101		101	101			101
WEST AND CENTRAL AFRICA OVERALL	9		9	9			9
TOTAL West and Central Africa	**6,230**	**6,177**	**12,407**	**8,073**	**250**	**4,084**	**12,407**
East and Horn of Africa							
DJIBOUTI	195	169	364	329	12	23	364
EAST AND HORN OF AFRICA	12		12	12			12
ERITREA	628	36	664	441	23	200	664
ETHIOPIA	577	880	1,457	1,033	33	391	1,457
KENYA	1,219	1,074	2,293	1,515	74	704	2,293
SOMALIA	717	60	777	708	(1)	70	777
SUDAN	1,035	124	1,159	1,129	30		1,159
UGANDA	(1,950)	3,748	1,798	779	46	973	1,798
TOTAL East and Horn of Africa	**2,433**	**6,091**	**8,524**	**5,946**	**217**	**2,361**	**8,524**

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
by Fund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2000
(in thousands of United States Dollars)

Annex to Statement II

Annual Programme Budget	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
The Great Lakes							
BURUNDI	(136)	531	395	333	26	36	395
CONGO	(99)	1,126	1,027	1,085	(70)	12	1,027
COUNTRIES IN CENTRAL AFRICA	(524)	1,323	799	799			799
DEMOCRATIC REPUBLIC OF THE CONGO	6	1,024	1,030	614	416		1,030
GREAT LAKES	(456)	536	80	80			80
RWANDA	(3,101)	4,109	1,008	956	40	12	1,008
UNITED REP. OF TANZANIA	(7,122)	10,174	3,052	2,047	(169)	1,174	3,052
TOTAL The Great Lakes	**(11,432)**	**18,823**	**7,391**	**5,914**	**243**	**1,234**	**7,391**
Southern Africa							
ANGOLA	88	229	317	271	46		317
BOTSWANA	107	13	120	66	54		120
LESOTHO	(4)		(4)		(4)		(4)
MALAWI	83	8	91	95	(4)		91
MOZAMBIQUE	17	65	82	85	(3)		82
NAMIBIA	46	409	455	446	9		455
SOUTH AFRICA	117	108	225	221	4		225
SOUTHERN AFRICA	23		23	23			23
SWAZILAND	21	0	21	20	1		21
ZAMBIA	(1,099)	2,313	1,214	1,077	89	48	1,214
ZIMBABWE	8	16	24	22	2		24
TOTAL Southern Africa	**(593)**	**3,161**	**2,568**	**2,326**	**194**	**48**	**2,568**
Other Africa							
REG. BUREAU FOR AFRICA	102		102	102			102
TOTAL Other Africa	**102**	**0**	**102**	**102**	**0**	**0**	**102**
TOTAL AFRICA	**(3,260)**	**34,252**	**30,992**	**22,361**	**904**	**7,727**	**30,992**

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
by Fund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2000
(in thousands of United States Dollars)

Annex to Statement II

Annual Programme Budget	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
EUROPE							
Eastern Europe							
ARMENIA	(185)	215	30	28	(3)	5	30
AZERBAIJAN	(844)	943	99	94	5		99
BELARUS	(37)	42	5	4	1		5
COMM IND STATES	347	371	718	2	716		718
GEORGIA	(61)	146	85	83	2		85
MOLDOVA	(9)	6	(3)		(3)		(3)
REPUBLIC OF MOLDOVA	94	4	98	97	1		98
RUSSIAN FEDERATION	333	(134)	199	186		13	199
UKRAINE	(2)	149	147	56	2	89	147
TOTAL Eastern Europe	**(364)**	**1,742**	**1,378**	**550**	**721**	**107**	**1,378**
Western Europe							
BELGIUM	86	4	90	25	65		90
CYPRUS	1	1	2	1	1		2
FRANCE	6	163	169	159	10		169
GERMANY	23	15	38	14	24		38
GREECE	21	10	31	31	0		31
IRELAND	(4)	13	9	9	0		9
ITALY	456	2	458	446	12		458
MALTA	65		65	65			65
NETHERLANDS	5	11	16	21	(5)		16
PORTUGAL	5		5	1	4		5
SPAIN	15	1	16	13	0	3	16
SWEDEN	(56)	57	1	4	(3)		1
SWITZERLAND	(382)		(382)	27	(409)		(382)
TURKEY	74	74	148	78	20	50	148
UNITED KINGDOM	(20)	97	77	80	(3)		77
TOTAL Western Europe	**295**	**448**	**743**	**974**	**(284)**	**53**	**743**

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
by Fund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2000
(in thousands of United States Dollars)

Annex to Statement II

Annual Programme Budget	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
Central Europe and Baltic States							
AUSTRIA	16	12	28	30	(2)		28
BALTIC STATES	151		151	26		125	151
BULGARIA	109	57	166	39	127		166
CZECH REPUBLIC	5	3	8	0	8		8
HUNGARY	(58)	122	64	57	7		64
LATVIA	(1)	0	(1)		(1)		(1)
POLAND	(8)	11	3	14	(11)		3
ROMANIA	(48)	67	19	17	2		19
SLOVAKIA	4	2	6	4	2		6
SLOVENIA	(5)	9	4	4	0		4
TOTAL Central Europe and Baltic States	**165**	**283**	**448**	**191**	**132**	**125**	**448**
South Eastern Europe							
ALBANIA	296	67	363	355	1	7	363
BOSNIA AND HERZEGOVINA	(8,260)	9,573	1,313	1,305	8		1,313
CROATIA	91	194	285	253	19	13	285
SOUTH EASTERN EUROPE	28		28	28			28
THE FORMER YUGOSLAV REP MACEDONIA	288	194	482	465	16	1	482
YUGOSLAVIA	5,700	5,718	11,418	6,480	100	4,838	11,418
TOTAL South Eastern Europe	**(1,857)**	**15,746**	**13,889**	**8,886**	**144**	**4,859**	**13,889**
Other Europe							
OTHER COUNTRIES IN EUROPE	177	46	223	152		71	223
REG. BUREAU FOR EUROPE	110		110	110			110
TOTAL Other Europe	**287**	**46**	**333**	**262**	**0**	**71**	**333**
TOTAL EUROPE	**(1,474)**	**18,265**	**16,791**	**10,863**	**713**	**5,215**	**16,791**

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
by Fund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2000
(in thousands of United States Dollars)

Annex to Statement II

Annual Programme Budget	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
CASWANAME							
North Africa							
ALGERIA	832	48	880	867	13		880
LIBYAN ARAB JAMAHIRIYA	8	10	18	18	0		18
MAURITANIA	110	229	339	3	1	335	339
MOROCCO	11	2	13	13	0		13
NORTH AFRICA OVERALL	42		42	0		42	42
TUNISIA	15	12	27	21	6		27
WESTERN SAHARA TERRITORY	15		15	15	0		15
TOTAL North Africa	**1,033**	**301**	**1,334**	**937**	**20**	**377**	**1,334**
Middle East							
EGYPT	31	1	32	44	(12)		32
IRAQ	139	60	199	166	33		199
JORDAN	(6)	33	27	27	0		27
KUWAIT	(22)	23	1	6	(5)		1
LEBANON	27	2	29	42	(13)		29
MIDDLE EAST OVERALL	2		2	2			2
SAUDI ARABIA	(64)	74	10	11	(1)		10
SYRIAN ARAB REPUBLIC	(2)	12	10	9	1		10
UNITED ARAB EMIRATES	4		4	4			4
YEMEN	142	47	189	178	11		189
TOTAL Middle East	**251**	**252**	**503**	**489**	**14**	**0**	**503**
South West Asia							
AFGHANISTAN	732	500	1,232	920	(32)	344	1,232
IRAN (ISLAMIC REPUBLIC OF)	(248)	855	607	578	29		607
PAKISTAN	(1,088)	2,269	1,181	956	55	170	1,181
TOTAL South West Asia	**(604)**	**3,624**	**3,020**	**2,454**	**52**	**514**	**3,020**

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
by Fund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2000
(in thousands of United States Dollars)

Annex to Statement II

Annual Programme Budget	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
Central Asia							
CENTRAL ASIAN REPUBLICS	589	(604)	(15)		(15)		(15)
KAZAKHSTAN	6	28	34	11		23	34
KYRGYZSTAN	37	0	37	26	11		37
TAJIKISTAN	272	146	418	291		127	418
TURKMENISTAN	63	30	93	58	5	30	93
UZBEKISTAN	24	19	43	23	3	17	43
TOTAL Central Asia	**991**	**(381)**	**610**	**409**	**4**	**197**	**610**
Other CASWANAME							
REGIONAL BUREAU FOR CASWANAME	49		49	49			49
TOTAL Other CASWANAME	**49**	**0**	**49**	**49**	**0**	**0**	**49**
TOTAL CASWANAME	**1,720**	**3,796**	**5,516**	**4,338**	**90**	**1,088**	**5,516**

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
by Fund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2000
(in thousands of United States Dollars)

Annex to Statement II

Annual Programme Budget	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
THE AMERICAS							
North America and the Caribbean							
CANADA	58	9	67	11	56		67
CUBA	49	15	64	64			64
DOMINICAN REPUBLIC	1		1		1		1
THE CARIBBEAN	8	50	58	8		50	58
UNITED STATES OF AMERICA	107	49	156	148	8		156
TOTAL North America and the Caribbean	**223**	**123**	**346**	**231**	**65**	**50**	**346**
Central America							
BELIZE	124		124	124			124
COSTA RICA	(4)	4	0	8	(8)		0
EL SALVADOR	3		3		3		3
GUATEMALA	48	8	56	32	24		56
HONDURAS	1		1		1		1
LATIN AMERICA, NORTHERN	84		84	84			84
MEXICO	(631)	671	40	17	23		40
NICARAGUA	(15)		(15)		(15)		(15)
TOTAL Central America	**(390)**	**683**	**293**	**265**	**28**	**0**	**293**
Northern South America							
COLOMBIA	(190)	345	155	165	(10)		155
ECUADOR	(91)	96	5	4	1		5
LATIN AMERICA, N. WESTERN	276		276	276			276
VENEZUELA	30	1	31	34	(3)		31
TOTAL Northern South America	**25**	**442**	**467**	**479**	**(12)**	**0**	**467**

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
by Fund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2000
(in thousands of United States Dollars)

Annex to Statement II

Annual Programme Budget	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
Southern South America							
ARGENTINA	13	7	20	26	(6)		20
BRAZIL	(2)		(2)		(2)		(2)
CHILE	12	7	19		19		19
LATIN AMERICA, SOUTHERN	214		214	214			214
PERU	0	0	0				0
SOUTH AMERICA	(52)	52	0				0
TOTAL Southern South America	**185**	**66**	**251**	**240**	**11**	**0**	**251**
Other Americas							
REG. BUREAU FOR THE AMERICAS	40		40	40			40
TOTAL Other Americas	**40**	**0**	**40**	**40**	**0**	**0**	**40**
TOTAL THE AMERICAS	**83**	**1,314**	**1,397**	**1,255**	**92**	**50**	**1,397**

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
by Fund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2000
(in thousands of United States Dollars)

Annex to Statement II

Annual Programme Budget	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
ASIA AND THE PACIFIC							
South Asia							
BANGLADESH	58	1,799	1,857	98	24	1,735	1,857
INDIA	219	36	255	219	36		255
MYANMAR	(2,018)	4,865	2,847	265	(28)	2,610	2,847
NEPAL	(407)	692	285	114	33	138	285
SOUTH ASIA OVERALL	1,040		1,040			1,040	1,040
SRI LANKA	966	835	1,801	666	9	1,126	1,801
TOTAL South Asia	**(142)**	**8,227**	**8,085**	**1,362**	**74**	**6,649**	**8,085**
East Asia and the Pacific							
AUSTRALIA	(36)	52	16	20	(4)		16
CAMBODIA	(71)	94	23	22		1	23
CHINA	2,555	14	2,569	188	2,381		2,569
HONG KONG SAR	(23)	16	(7)		(7)		(7)
INDONESIA	(556)	1,131	575	155	(92)	512	575
JAPAN	1,058	908	1,966	78	29	1,859	1,966
CAMBODIA	(23)	46	23		23		23
LAO PEOPLE'S DEMOCRATIC REPUBLIC	128	10	138	96	42		138
MALAYSIA	30	13	43	15	28		43
PAPUA NEW GUINEA	33		33	36	(3)		33
PHILIPPINES	(27)	57	30	30	0		30
REPUBLIC OF KOREA	31		31		31		31
SINGAPORE	16	(2)	14	5	9		14
THAILAND	268	10	278	221	57	0	278
VIET NAM	18	3	21	2	19		21
TOTAL East Asia and the Pacific	**3,401**	**2,352**	**5,753**	**868**	**2,513**	**2,372**	**5,753**
Other Asia							
OTHER COUNTRIES IN ASIA	66		66	16		50	66
REG. BUREAU FOR ASIA AND OCEANIA	37		37	37			37
TOTAL Other Asia	**103**	**0**	**103**	**53**	**0**	**50**	**103**
TOTAL ASIA AND THE PACIFIC	**3,362**	**10,579**	**13,941**	**2,283**	**2,587**	**9,071**	**13,941**

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
by Fund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2000
(in thousands of United States Dollars)

Annex to Statement II

Annual Programme Budget	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
OTHER							
Global Operations							
FIELD SUPPORT	751	200	951	951			951
GLOBAL OPERATIONS	(5,487)	17,996	12,509	5,240		7,269	12,509
PI - INCOME GEN. ACTIVITIES	1,129		1,129	77		1,052	1,129
STAFF HOUSING	1,324		1,324	88		1,236	1,324
TRAINING	374		374	374			374
TOTAL Global Operations	**(1,909)**	**18,196**	**16,287**	**6,730**	**0**	**9,557**	**16,287**
Headquarters							
DEP. OF INTERNATIONAL PROTECTION	147		147	147			147
DIV. COMMUNICATION & INFORMATION	549		549	549			549
DIV. OF RESOURCE MANAGEMENT	83		83	83			83
DIVISON OF OPERATIONAL SUPPORT	421		421	421			421
EVALUATION AND POLICY SECTION	11		11	11			11
EXECUTIVE DIRECTION & MANAGEMENT	123		123	123			123
HEADQUARTERS	14,294	4,127	18,421	130	18,228	63	18,421
HEADQUARTERS OVERALL- DRM	1,263		1,263	1,263			1,263
HUMAN RESOURCES MGT. - DRM	139		139	139			139
JOINT UN ACTIVITIES- DRM	269		269	269			269
TOTAL Headquarters	**17,299**	**4,127**	**21,426**	**3,135**	**18,228**	**63**	**21,426**
Unearmarked							
UNEARMARKED	5,192	(9,005)	(3,813)			(3,813)	(3,813)
UNRESTRICTED	12,112	1,166	13,278			13,278	13,278
TOTAL Unearmarked	**17,304**	**(7,839)**	**9,465**	**0**	**0**	**9,465**	**9,465**
Operational Reserve							
OPERATIONAL RESERVE	10,000		10,000			10,000	10,000
TOTAL Operational Reserve	**10,000**	**0**	**10,000**	**0**	**0**	**10,000**	**10,000**
TOTAL OTHER	**42,694**	**14,484**	**57,178**	**9,865**	**18,228**	**29,085**	**57,178**
TOTAL Annual Programme Budget	**43,125**	**82,690**	**125,815**	**50,965**	**22,614**	**52,236**	**125,815**

Statement of Assets, Liabilities, Reserves and Fund Balances
by Fund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2000
(In thousands of United States Dollars)

Annex to Statement II

Annual Programme Budget - Trust Funds	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
AFRICA							
West and Central Africa							
GUINEA	10		10	10			10
LIBERIA	39		39	39			39
SIERRA LEONE	45		45	45			45
TOTAL West and Central Africa	**94**	**0**	**94**	**94**	**0**	**0**	**94**
East and Horn of Africa							
ETHIOPIA	5		5	5			5
KENYA	14		14	14			14
UGANDA	21		21	0		21	21
TOTAL East and Horn of Africa	**40**	**0**	**40**	**19**	**0**	**21**	**40**
The Great Lakes							
UNITED REP. OF TANZANIA	19		19	18		1	19
TOTAL The Great Lakes	**19**	**0**	**19**	**18**	**0**	**1**	**19**
Southern Africa							
SOUTH AFRICA	16		16	15		1	16
TOTAL Southern Africa	**16**	**0**	**16**	**15**	**0**	**1**	**16**
TOTAL AFRICA	**169**	**0**	**169**	**146**	**0**	**23**	**169**
OTHER							
Global Operations							
GLOBAL OPERATIONS	1,400		1,400	110		1,290	1,400
TOTAL Global Operations	**1,400**	**0**	**1,400**	**110**	**0**	**1,290**	**1,400**
Headquarters							
HEADQUARTERS	73		73	9		64	73
TOTAL Headquarters	**73**	**0**	**73**	**9**	**0**	**64**	**73**
TOTAL OTHER	**1,473**	**0**	**1,473**	**119**	**0**	**1,354**	**1,473**
TOTAL Annual Programme Budget-Trust Funds	**1,642**	**0**	**1,642**	**265**	**0**	**1,377**	**1,642**

Statement of Assets, Liabilities, Reserves and Fund Balances
by Fund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2000
(in thousands of United States Dollars)

Annex to Statement II

Supplementary Programme Budget	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
AFRICA							
West and Central Africa							
GUINEA	677		677	677			677
LIBERIA	169		169	169			169
SIERRA LEONE	1,778		1,778	1,778			1,778
WEST AND CENTRAL AFRICA OVERALL	832	500	1,332			1,332	1,332
TOTAL West and Central Africa	**3,456**	**500**	**3,956**	**2,624**	**0**	**1,332**	**3,956**
East and Horn of Africa							
DJIBOUTI	95		95	95			95
EAST AND HORN OF AFRICA	465	3,360	3,825	6		3,819	3,825
ERITREA	405	1,318	1,723	1,709		14	1,723
SUDAN	1,102		1,102	1,102			1,102
TOTAL East and Horn of Africa	**2,067**	**4,678**	**6,745**	**2,912**	**0**	**3,833**	**6,745**
Southern Africa							
ANGOLA	1,096	550	1,646	574		1,072	1,646
TOTAL Southern Africa	**1,096**	**550**	**1,646**	**574**	**0**	**1,072**	**1,646**
TOTAL AFRICA	**6,619**	**5,728**	**12,347**	**6,110**	**0**	**6,237**	**12,347**
EUROPE							
Eastern Europe							
GEORGIA	(130)	265	135	135			135
RUSSIAN FEDERATION	2,458	1,944	4,402	4,156		246	4,402
TOTAL Eastern Europe	**2,328**	**2,209**	**4,537**	**4,291**	**0**	**246**	**4,537**
TOTAL EUROPE	**2,328**	**2,209**	**4,537**	**4,291**	**0**	**246**	**4,537**
CASWANAME							
Middle East							
YEMEN	9		9	9			9
TOTAL Middle East	**9**	**0**	**9**	**9**	**0**	**0**	**9**
TOTAL CASWANAME	**9**	**0**	**9**	**9**	**0**	**0**	**9**

Statement of Assets, Liabilities, Reserves and Fund Balances
by Fund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2000
(In thousands of United States Dollars)

Annex to Statement II

Supplementary Programme Budget	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
ASIA AND THE PACIFIC							
East Asia and the Pacific							
AUSTRALIA	14		14	14			14
INDONESIA	4,761	562	5,323	4,552		771	5,323
TOTAL East Asia and the Pacific	**4,775**	**562**	**5,337**	**4,566**	**0**	**771**	**5,337**
Other Asia							
REG. BUREAU FOR ASIA AND OCEANIA	1		1	1			1
TOTAL Other Asia	**1**	**0**	**1**	**1**	**0**	**0**	**1**
TOTAL ASIA AND THE PACIFIC	**4,776**	**562**	**5,338**	**4,567**	**0**	**771**	**5,338**
TOTAL Supplementary Programme Budget	**13,732**	**8,499**	**22,231**	**14,977**	**0**	**7,254**	**22,231**

Statement of Assets, Liabilities, Reserves and Fund Balances
byFund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2000
(in thousands of United States Dollars)

Annex to Statement II

Junior Professional Officers	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
AFRICA							
West and Central Africa							
CÔTE D'IVOIRE	(88)		(88)			(88)	(88)
CAMEROON	(79)		(79)			(79)	(79)
GUINEA	(190)		(190)	10		(200)	(190)
LIBERIA	(164)		(164)			(164)	(164)
NIGERIA	(69)		(69)	1		(70)	(69)
SENEGAL	(53)		(53)			(53)	(53)
SIERRA LEONE	(119)		(119)			(119)	(119)
TOTAL West and Central Africa	**(762)**	**0**	**(762)**	**11**	**0**	**(773)**	**(762)**
East and Horn of Africa							
ETHIOPIA	(322)		(322)	1		(323)	(322)
KENYA	(162)		(162)	8		(170)	(162)
SUDAN	(76)		(76)	3		(79)	(76)
UGANDA	(159)		(159)	8		(167)	(159)
TOTAL East and Horn of Africa	**(719)**	**0**	**(719)**	**20**	**0**	**(739)**	**(719)**
The Great Lakes							
DEMOCRATIC REPUBLIC OF THE CONGO	(73)		(73)	6		(79)	(73)
RWANDA	(128)		(128)	13		(141)	(128)
UNITED REP. OF TANZANIA	(116)		(116)	1		(117)	(116)
TOTAL The Great Lakes	**(317)**	**0**	**(317)**	**20**	**0**	**(337)**	**(317)**
Southern Africa							
ANGOLA	(64)		(64)			(64)	(64)
SOUTH AFRICA	(82)		(82)	3		(85)	(82)
SOUTHERN AFRICA	(49)		(49)	6		(55)	(49)
TOTAL Southern Africa	**(195)**	**0**	**(195)**	**9**	**0**	**(204)**	**(195)**
TOTAL AFRICA	**(1,993)**	**0**	**(1,993)**	**60**	**0**	**(2,053)**	**(1,993)**

Statement of Assets, Liabilities, Reserves and Fund Balances
byFund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2000
(in thousands of United States Dollars)

Annex to Statement II

Junior Professional Officers	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
EUROPE							
Eastern Europe							
ARMENIA	(15)		(15)	7		(22)	(15)
AZERBAIJAN	(155)		(155)	4		(159)	(155)
BELARUS	(55)		(55)	3		(58)	(55)
GEORGIA	(103)		(103)	5		(108)	(103)
REPUBLIC OF MOLDOVA	(18)		(18)	2		(20)	(18)
RUSSIAN FEDERATION	(105)		(105)			(105)	(105)
UKRAINE	(47)		(47)			(47)	(47)
TOTAL Eastern Europe	**(498)**	**0**	**(498)**	**21**	**0**	**(519)**	**(498)**
Western Europe							
GERMANY	(58)		(58)			(58)	(58)
SWEDEN	(43)		(43)	1		(44)	(43)
TURKEY	(267)		(267)	9		(276)	(267)
TOTAL Western Europe	**(368)**	**0**	**(368)**	**10**	**0**	**(378)**	**(368)**
Central Europe and Baltic States							
LATVIA	(51)		(51)			(51)	(51)
SLOVENIA	(34)		(34)			(34)	(34)
TOTAL Central Europe and Baltic States	**(85)**	**0**	**(85)**	**0**	**0**	**(85)**	**(85)**
South Eastern Europe							
BOSNIA AND HERZEGOVINA	(496)		(496)	3		(499)	(496)
CROATIA	(279)		(279)	1		(280)	(279)
THE FORMER YUGOSLAV REP MACEDONIA	(49)		(49)	0		(49)	(49)
YUGOSLAVIA	(11)		(11)	8		(19)	(11)
TOTAL South Eastern Europe	**(835)**	**0**	**(835)**	**12**	**0**	**(847)**	**(835)**
Other Europe							
REG. BUREAU FOR EUROPE	(62)		(62)	4		(66)	(62)
TOTAL Other Europe	**(62)**	**0**	**(62)**	**4**	**0**	**(66)**	**(62)**
TOTAL EUROPE	**(1,848)**	**0**	**(1,848)**	**47**	**0**	**(1,895)**	**(1,848)**

Statement of Assets, Liabilities, Reserves and Fund Balances
byFund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2000
(in thousands of United States Dollars)

Annex to Statement II

Junior Professional Officers	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
CASWANAME							
North Africa							
TUNISIA	(40)		(40)	0		(40)	(40)
TOTAL North Africa	**(40)**	**0**	**(40)**	**0**	**0**	**(40)**	**(40)**
Middle East							
EGYPT	(70)		(70)	2		(72)	(70)
IRAQ	(82)		(82)	8		(90)	(82)
JORDAN	(57)		(57)			(57)	(57)
LEBANON	(15)		(15)			(15)	(15)
SYRIAN ARAB REPUBLIC	(44)		(44)			(44)	(44)
YEMEN	(66)		(66)	15		(81)	(66)
TOTAL Middle East	**(334)**	**0**	**(334)**	**25**	**0**	**(359)**	**(334)**
South West Asia							
AFGHANISTAN	(29)		(29)			(29)	(29)
IRAN (ISLAMIC REPUBLIC OF)	(32)		(32)	1		(33)	(32)
PAKISTAN	(111)		(111)	6		(117)	(111)
TOTAL South West Asia	**(172)**	**0**	**(172)**	**7**	**0**	**(179)**	**(172)**
Central Asia							
KAZAKHSTAN	(15)		(15)			(15)	(15)
KYRGYZSTAN	(44)		(44)			(44)	(44)
TAJIKISTAN	(15)		(15)			(15)	(15)
TURKMENISTAN	(60)		(60)			(60)	(60)
TOTAL Central Asia	**(134)**	**0**	**(134)**	**0**	**0**	**(134)**	**(134)**
Other CASWANAME							
REGIONAL BUREAU FOR CASWANAME	(63)		(63)			(63)	(63)
TOTAL Other CASWANAME	**(63)**	**0**	**(63)**	**0**	**0**	**(63)**	**(63)**
TOTAL CASWANAME	**(743)**	**0**	**(743)**	**32**	**0**	**(775)**	**(743)**

Statement of Assets, Liabilities, Reserves and Fund Balances
byFund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2000
(in thousands of United States Dollars)

Annex to Statement II

Junior Professional Officers	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
THE AMERICAS							
North America and the Caribbean							
DOMINICAN REPUBLIC	(1)		(1)			(1)	(1)
UNITED STATES OF AMERICA	(73)		(73)	4		(77)	(73)
TOTAL North America and the Caribbean	**(74)**	**0**	**(74)**	**4**	**0**	**(78)**	**(74)**
Central America							
COSTA RICA	(34)		(34)	0		(34)	(34)
MEXICO	(137)		(137)	3		(140)	(137)
TOTAL Central America	**(171)**	**0**	**(171)**	**3**	**0**	**(174)**	**(171)**
Northern South America							
VENEZUELA	(128)		(128)	2		(130)	(128)
TOTAL Northern South America	**(128)**	**0**	**(128)**	**2**	**0**	**(130)**	**(128)**
Southern South America							
ARGENTINA	(47)		(47)			(47)	(47)
TOTAL Southern South America	**(47)**	**0**	**(47)**	**0**	**0**	**(47)**	**(47)**
Other Americas							
REG. BUREAU FOR THE AMERICAS	(62)		(62)			(62)	(62)
TOTAL Other Americas	**(62)**	**0**	**(62)**	**0**	**0**	**(62)**	**(62)**
TOTAL THE AMERICAS	**(482)**	**0**	**(482)**	**9**	**0**	**(491)**	**(482)**

Statement of Assets, Liabilities, Reserves and Fund Balances
byFund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2000
(in thousands of United States Dollars)

Annex to Statement II

Junior Professional Officers	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
ASIA AND THE PACIFIC							
South Asia							
BANGLADESH	(63)		(63)	4		(67)	(63)
INDIA	(53)		(53)			(53)	(53)
MYANMAR	(79)		(79)	7		(86)	(79)
NEPAL	(75)		(75)	5		(80)	(75)
SRI LANKA	(82)		(82)	11		(93)	(82)
TOTAL South Asia	**(352)**	**0**	**(352)**	**27**	**0**	**(379)**	**(352)**
East Asia and the Pacific							
AUSTRALIA	(47)		(47)			(47)	(47)
CAMBODIA	(62)		(62)			(62)	(62)
CHINA	(22)		(22)			(22)	(22)
INDONESIA	(22)		(22)	4		(26)	(22)
LAO PEOPLE'S DEMOCRATIC REPUBLIC	(82)		(82)			(82)	(82)
MALAYSIA	(77)		(77)			(77)	(77)
THAILAND	(181)		(181)	4		(185)	(181)
TOTAL East Asia and the Pacific	**(493)**	**0**	**(493)**	**8**	**0**	**(501)**	**(493)**
TOTAL ASIA AND THE PACIFIC	**(845)**	**0**	**(845)**	**35**	**0**	**(880)**	**(845)**
OTHER							
Global Operations							
GLOBAL OPERATIONS	9,348	1,213	10,561			10,561	10,561
TOTAL Global Operations	**9,348**	**1,213**	**10,561**	**0**	**0**	**10,561**	**10,561**
Headquarters							
DEP. OF INTERNATIONAL PROTECTION	(135)		(135)	12		(147)	(135)
DIV. COMMUNICATION & INFORMATION	(350)		(350)	15		(365)	(350)
DIVISON OF OPERATIONAL SUPPORT	(414)		(414)	10		(424)	(414)
HEADQUARTERS	3,357		3,357			3,357	3,357
HUMAN RESOURCES MGT. - DRM	(36)		(36)	5		(41)	(36)
TOTAL Headquarters	**2,422**	**0**	**2,422**	**42**	**0**	**2,380**	**2,422**
TOTAL OTHER	**11,770**	**1,213**	**12,983**	**42**	**0**	**12,941**	**12,983**
TOTAL Junior Professional Officers	**5,859**	**1,213**	**7,072**	**225**	**0**	**6,847**	**7,072**

STATEMENT OF CASH FLOWS
for the year ended 31/12/2000
(in thousands of United States Dollars)

STATEMENT III

	Working Capital and Guarantee Fund	Annual Programme		Supplementary Programmes Fund		Junior Professional Officers	Medical Insurance Plan	TOTAL	
		General	Trust	General	Trust			2000	1999
Cash Flows from Operating Activities									
Net excess (shortfall) of income over expenditure (Statement 1)	4,382	(64,339)	1,242	(9,344)		25	330	(67,704)	(93,752)
(Increase) decrease in contribution receivable		56,937		13,801		(840)		69,898	(21,150)
(Increase) decrease in other accounts receivable		4,534				(462)		4,072	(1,056)
(Increase) decrease in other assets		410						410	39
Increase (decrease) in contributions received in advance		(31,032)						(31,032)	38,960
Increase (decrease) in unliquidated obligations		(98,541)	219	(861)		275		(98,908)	41,977
Increase (decrease) in accounts payable		8,542				0		8,542	1,051
Less interest income	(5,159)						(436)	(5,595)	(8,022)
Currency Exchange Adjustment		8,017						8,017	(556)
NET CASH FROM OPERATING ACTIVITIES	**(777)**	**(116,472)**	**1,461**	**3,596**	**0**	**(1,002)**	**(106)**	**(112,300)**	**(42,509)**
Cash flows from investing and financing Activities									
Interest income	5,159						436	5,595	8,022
Currency exchange adjustments		(8,017)						(8,017)	556
NET CASH FROM INVESTING AND FINANCING	**5,159**	**(8,017)**	**0**	**0**	**0**	**0**	**436**	**(2,422)**	**8,578**
Cash Flows from Other Sources									
Cancellation of prior years obligations		45,411	100	3,757		300		49,568	43,126
Transfer to(from) other funds	3,197	(4,097)		900					
NET CASH FROM OTHER SOURCES	**3,197**	**41,314**	**100**	**4,657**	**0**	**300**	**0**	**49,568**	**43,126**
Net increase(decrease) in cash and term deposits	7,579	(82,175)	1,561	8,253	0	(702)	330	**(65,154)**	**9,195**
CASH AND TERM DEPOSITS AT BEGINNING OF YEAR	**42,421**	**125,300**	**81**	**5,479**		**6,561**	**9,013**	**188,855**	**179,660**
CASH AND TERM DEPOSITS AT END OF YEAR	**50,000**	**43,125**	**1,642**	**13,732**	**0**	**5,859**	**9,343**	**123,701**	**188,855**

Contributions - all Funds
as at 31/12/2000
(in United States Dollars)

Contributions by Donor

Schedule 1

Annual Programme Budget	CASH		KIND	Total
	Outstanding Pledges	Paid	(1)	
Governmental				
ALGERIA		50,000		50,000
ARGENTINA		20,000		20,000
AUSTRALIA	389,950	10,008,874		10,398,824
AUSTRIA	375,921	299,694		675,615
BELGIUM	1,072,110	2,237,678		3,309,788
BENIN	2,500			2,500
BERMUDA		5,000		5,000
BAHAMAS		3,600		3,600
CANADA		14,537,324		14,537,324
CHINA		250,000		250,000
CHILE	50,000	50,000		100,000
COLOMBIA		19,000		19,000
COSTA RICA		15,328		15,328
CYPRUS		4,000		4,000
CZECH REPUBLIC		41,927		41,927
DENMARK		34,460,959		34,460,959
FINLAND	72,739	9,903,453		9,976,192
FRANCE		6,980,361		6,980,361
UNITED KINGDOM	4,930,586	25,110,039		30,040,625
GERMANY	357,802	13,372,351		13,730,153
GHANA	5,000			5,000
GREECE		300,000		300,000
HOLY SEE		10,000		10,000
HUNGARY	30,000			30,000
INDIA		9,153		9,153
IRELAND		1,952,000		1,952,000
ISRAEL		50,000		50,000
ITALY	2,233,618	7,046,773		9,280,391
JAPAN		90,057,241		90,057,241
REPUBLIC OF KOREA		1,000,000		1,000,000
KUWAIT		251,869		251,869
LIECHTENSTEIN		58,897		58,897
LUXEMBOURG		498,278		498,278
MONACO		18,197		18,197
MEXICO		102,500		102,500
MALAYSIA		120,000		120,000

Contributions - all Funds
as at 31/12/2000
(in United States Dollars)

Contributions by Donor

Schedule 1

Annual Programme Budget	CASH		KIND	Total
	Outstanding Pledges	Paid	(1)	
NETHERLANDS	300,506	45,641,105		45,941,611
NORWAY		35,863,804		35,863,804
NEW ZEALAND		857,212		857,212
OMAN		4,000		4,000
POLAND		40,000		40,000
SOUTH AFRICA		502,873		502,873
RWANDA		11,849		11,849
SAUDI ARABIA		206,402		206,402
SAN MARINO		11,151		11,151
SPAIN	223,540	1,943,034		2,166,574
SWEDEN		34,443,412		34,443,412
SWITZERLAND	1,346,213	11,681,561		13,027,774
THAILAND		15,000		15,000
TURKEY		150,000		150,000
UNITED ARAB EMIRATES		108,000		108,000
UNITED STATES	17,460,000	208,876,712		226,336,712
VENEZUELA		4,800		4,800
YEMEN	2,160			2,160
Total Governmental	**28,852,645**	**559,205,411**		**588,058,056**

Contributions - all Funds
as at 31/12/2000
(in United States Dollars)

Contributions by Donor

Schedule 1

Annual Programme Budget	CASH		KIND	Total
	Outstanding Pledges	Paid	(1)	
Non-Governmental/Private				
ACTION REFUGIES, FRANCE		36,866		36,866
ANIA CISL-FIBA, ITALY		208,039		208,039
ARGENTINA CON ACNUR		15,030		15,030
BROOKINGS INSTITUTE, WASHINGTON		10,000		10,000
BENETTON, ITALY		22,336		22,336
CMT FOR SOLID ASIAN UNDERPRIVILEGED		33,818		33,818
DEUTSCHE STIFTUNG		543,812		543,812
DAITOKUJI, JAPAN		11,181		11,181
ESPANA CON ACNUR, SPAIN	319,788	369,936		689,724
ENI (AGIP AZERBAIJAN), ITALY		1,760,000		1,760,000
PRINCE AL WALID BIN TALAL AL SAUD,		10,667		10,667
INT'L. OLYMPIC COMMITTEE, SWITZERLAND		20,000		20,000
JINRUI AIZEN-KAI SOHONBU, JAPAN		18,692		18,692
JAPAN LADIES TENNIS FEDERATION		10,000		10,000
JYODOSHU, JAPAN		28,037		28,037
JAPAN R S G CLUB FEDERATION		13,099		13,099
KANTO GOLF ASSOCIATION, JAPAN		28,113		28,113
KOMEITO TOKYO 17TH G BRANCH, JAPAN		21,664		21,664
LOOSCO FOUNDATION, NETHERLANDS		2,656		2,656
LINZ CORPORATION, JAPAN		57,013		57,013
LOMBARD, ODIN ET CIE, SWITZERLAND		12,048		12,048
MR LEE, KAWAI, HONG KONG		37,952		37,952
MISCELLANEOUS		3,239,515		3,239,515
MAINICHI SHIMBUN, JAPAN		20,183		20,183
NORWEGIAN REFUGEE COUNCIL		10,000		10,000
NIPPON FOUNDATION, JAPAN		1,000,000		1,000,000
NANSEN ENVIRONMENTAL REMOTE CENTER		3,454		3,454
PARTHENON TRUST, UNITED KINGDOM		1,190,476		1,190,476
RADDA BARNEN, SWEDEN		46,191		46,191
ROCKEFELLER BROTHERS FUND, USA		25,000		25,000
SOKA GAKKAI, JAPAN		600,000		600,000
SOROPTIMIST INTERN OF AMERICAS, JPN		114,901		114,901
STICHTING VLUCHTELING, NETHERLANDS		393,535		393,535
SEKAIRENPO SENGEN JICHITAI, JAPAN		87,156		87,156
SOCIAL SCIENCE RESEARCH COUNCIL USA		15,000		15,000
MS. YOSHI SATO, JAPAN		228,990		228,990

Contributions - all Funds
as at 31/12/2000
(in United States Dollars)

Contributions by Donor

Schedule 1

Annual Programme Budget	CASH		KIND	Total
	Outstanding Pledges	Paid	(1)	
TREE OF LIFE, JAPAN		42,327		42,327
TYTON COMPANY OF JAPAN LTD		46,729		46,729
MR TICHENOR MCHENRY, USA		25,000		25,000
UN ASSOCIATION, U K		7,321		7,321
USA FOR UNHCR		15,000		15,000
UN ASSOCIATION, JAPAN		10,122		10,122
UK FOR UNHCR, GBR		429,497		429,497
WORLD CONF RELIGION & PEACE JAPAN		47,619		47,619
WOMEN CULTURAL & SOCIAL SOCIETY, KUW		40,000		40,000
ZAYED FOUNDATION THE, UAE		500,000		500,000
Total Non-Governmental/Private	**319,788**	**11,408,975**		**11,728,763**
Inter-Governmental				
EUROPEAN COMMISSION	16,173,539	19,759,656		35,933,195
UN FUND FOR POPULATION ACTIVITIES		40,223		40,223
UNDP		9,956		9,956
UN INTERN'L TRIBUNAL FOR F YUGOSLAVIA		32,508		32,508
UN TF for HUMAN SECURITY(JAPAN GOV)	904,170	1,002,170		1,906,340
Total Inter-Governmental	**17,077,709**	**20,844,513**		**37,922,222**
Total Annual Programme Budget	**46,250,142**	**591,458,899**		**637,709,041**

(1) No contributions in kind received in 2000

Contributions - all Funds
as at 31/12/2000
(in United States Dollars)

Contributions by Donor

Schedule 1

Annual Programme Budget - Trust Funds	CASH		KIND	Total
	Outstanding Pledges	Paid	(1)	
Non-Governmental/Private				
UNF/UNFIP - TED TURNER		2,462,379		2,462,379
Total Non-Governmental/Private		**2,462,379**		**2,462,379**
Total Annual Programme Budget - Trust Funds		**2,462,379**		**2,462,379**

(1) No contributions in kind received in 2000

Contributions - all Funds
as at 31/12/2000
(in United States Dollars)

Contributions by Donor

Schedule 1

Supplementary Programme Budget	CASH		KIND	Total
	Outstanding Pledges	Paid	(1)	
Governmental				
AUSTRALIA		819,449		819,449
BELGIUM		363,543		363,543
CANADA		2,140,361		2,140,361
DENMARK		1,982,908		1,982,908
FINLAND		902,330		902,330
FRANCE		507,679		507,679
UNITED KINGDOM		463,537		463,537
GERMANY		1,221,231		1,221,231
IRELAND		564,864		564,864
ITALY		1,264,837		1,264,837
JAPAN	1,910,000	6,445,011		8,355,011
REPUBLIC OF KOREA		100,000		100,000
MALAYSIA		100,000		100,000
NETHERLANDS		1,498,950		1,498,950
NORWAY		4,171,851		4,171,851
NEW ZEALAND		90,500		90,500
PORTUGAL		1,750,000		1,750,000
SWEDEN		6,996,844		6,996,844
SWITZERLAND		1,270,902		1,270,902
TURKEY		100,000		100,000
UNITED STATES	5,545,000	11,850,000		17,395,000
Total Governmental	**7,455,000**	**44,604,797**		**52,059,797**

Contributions - all Funds
as at 31/12/2000
(in United States Dollars)

Contributions by Donor

Schedule 1

Supplementary Programme Budget	CASH		KIND	Total
	Outstanding Pledges	Paid	(1)	
Non-Governmental/Private				
ACTION REFUGIES, FRANCE		66,515		66,515
DEUTSCHE STIFTUNG		236,258		236,258
DENRYOKU SOREN, JAPAN		19,608		19,608
ESPANA CON ACNUR, SPAIN	90,434	133,691		224,125
JAPAN LADIES TENNIS FEDERATION		10,000		10,000
JOMAS, JAPAN		28,037		28,037
JTUC-RENGO, JAPAN		93,458		93,458
KOMEITO FUKUOKA, JAPAN		23,924		23,924
MISCELLANEOUS		46,830		46,830
NATO MUSIC FESTIVAL		21,573		21,573
SOROPTIMIST INTERN OF AMERICAS, JPN		28,276		28,276
STICHTING VLUCHTELING, NETHERLANDS		30,000		30,000
USA FOR UNHCR		3,018		3,018
UK FOR UNHCR, GBR		4,931		4,931
Total Non-Governmental/Private	**90,434**	**746,119**		**836,553**
Inter-Governmental				
AGFUND		50,000		50,000
EUROPEAN COMMISSION	946,018	3,971,304		4,917,322
Total Inter-Governmental	**946,018**	**4,021,304**		**4,967,322**
Total Supplementary Programme Budget	**8,491,452**	**49,372,220**		**57,863,672**

(1) No contributions in kind received in 2000

Contributions - all Funds
as at 31/12/2000
(in United States Dollars)

Contributions by Donor

Schedule 1

Junior Professional Officers	CASH		KIND	Total
	Outstanding Pledges	Paid	(1)	
Governmental				
AUSTRIA		71,098		71,098
BELGIUM		123,686		123,686
CANADA		241,379		241,379
DENMARK		971,732		971,732
FINLAND		273,346		273,346
FRANCE		604,348		604,348
GERMANY		192,882		192,882
ITALY		19,478		19,478
JAPAN		1,357,185		1,357,185
NETHERLANDS		480,000		480,000
NIGERIA		93,897		93,897
NORWAY		478,130		478,130
SWEDEN		508,774		508,774
SWITZERLAND		264,456		264,456
UNITED STATES	1,200,000	300,000		1,500,000
Total Governmental	**1,200,000**	**5,980,391**		**7,180,391**
Inter-Governmental				
INT. ORG. FRENCH SPEAKING COUNTRIES		91,464		91,464
Total Inter-Governmental		**91,464**		**91,464**
Total Junior Professional Officers	**1,200,000**	**6,071,855**		**7,271,855**
Grand Total	**55,941,594**	**649,365,353**		**705,306,947**

(1) No contributions in kind received in 2000

Contributions - all Funds
as at 31/12/2000
(in United States Dollars)

Schedule 1

Contributions by Programme

Annual Programme Budget	CASH		KIND	TOTAL
	Outstanding Pledges	Paid	(1)	
AFRICA				
West and Central Africa				
BENIN		295,000		295,000
BURKINA FASO		30,000		30,000
CENTRAL AFRICAN REPUBLIC		1,020,000		1,020,000
CHAD		130,000		130,000
CAMEROON		90,000		90,000
CÔTE D'IVOIRE	1,343,901	1,796,968		3,140,869
GABON		820,000		820,000
GAMBIA		235,000		235,000
GHANA		180,000		180,000
GUINEA BISSAU		50,000		50,000
GUINEA	1,882,536	12,480,883		14,363,419
LIBERIA	1,007,408	5,395,519		6,402,927
MALI		40,000		40,000
NIGER		211,092		211,092
NIGERIA		360,000		360,000
SENEGAL		420,000		420,000
SIERRA LEONE		879,376		879,376
TOGO		60,000		60,000
WEST AND CENTRAL AFRICA OVERALL		9,477,568		9,477,568
Total West and Central Africa	**4,233,845**	**33,971,406**		**38,205,251**
East and Horn of Africa				
DJIBOUTI		865,000		865,000
EAST AND HORN OF AFRICA		8,955,605		8,955,605
ERITREA		1,642,377		1,642,377
ETHIOPIA	655,000	7,653,947		8,308,947
KENYA	660,000	8,218,019		8,878,019
SOMALIA		2,631,458		2,631,458
SUDAN		5,604,100		5,604,100
UGANDA	3,556,931	8,791,690		12,348,621
Total East and Horn of Africa	**4,871,931**	**44,362,196**		**49,234,127**

Contributions - all Funds
as at 31/12/2000
(in United States Dollars)

Contributions by Programme

Schedule 1

Annual Programme Budget	CASH		KIND	TOTAL
	Outstanding Pledges	Paid	(1)	
The Great Lakes				
BURUNDI		2,443,398		2,443,398
COUNTRIES IN CENTRAL AFRICA		945,192		945,192
CONGO	964,977	2,297,035		3,262,012
DEMOCRATIC REPUBLIC OF THE CONGO	200,000	6,911,407		7,111,407
GREAT LAKES	536,055	16,862,383		17,398,438
RWANDA	6,581	2,076,567		2,083,148
UNITED REP. OF TANZANIA	6,955,217	19,146,365		26,101,582
Total The Great Lakes	**8,662,830**	**50,682,347**		**59,345,177**
Southern Africa				
ANGOLA		1,010,000		1,010,000
BOTSWANA		310,000		310,000
MALAWI		250,000		250,000
MOZAMBIQUE		100,024		100,024
NAMIBIA	400,396	1,558,734		1,959,130
SOUTH AFRICA		823,000		823,000
SOUTHERN AFRICA		705,225		705,225
SWAZILAND		70,000		70,000
ZAMBIA	2,135,721	5,486,028		7,621,749
ZIMBABWE		100,000		100,000
Total Southern Africa	**2,536,117**	**10,413,011**		**12,949,128**
Other Africa				
AFRICA OVERALL		52,725,411		52,725,411
REG. BUREAU FOR AFRICA		15,000		15,000
Total Other Africa		**52,740,411**		**52,740,411**
Total AFRICA	**20,304,723**	**192,169,371**		**212,474,094**

Contributions - all Funds
as at 31/12/2000
(in United States Dollars)

Contributions by Programme

Schedule 1

Annual Programme Budget	CASH		KIND	TOTAL
	Outstanding Pledges	Paid	(1)	
EUROPE				
Eastern Europe				
ARMENIA		1,824,729		1,824,729
AZERBAIJAN	100,000	2,365,298		2,465,298
BELARUS		70,000		70,000
COMM IND STATES		98		98
EASTERN EUROPE		8,276,141		8,276,141
GEORGIA		860,000		860,000
REPUBLIC OF MOLDOVA		100,811		100,811
RUSSIAN FEDERATION		177,649		177,649
UKRAINE	9,392	912,599		921,991
Total Eastern Europe	**109,392**	**14,587,325**		**14,696,717**
Western Europe				
BELGIUM		93,458		93,458
FRANCE		960,731		960,731
ITALY		22,336		22,336
SPAIN		127,999		127,999
SWITZERLAND		100,320		100,320
TURKEY		700,075		700,075
Total Western Europe		**2,004,919**		**2,004,919**
Central Europe and Baltic States				
BALTIC STATES		398,000		398,000
BULGARIA		19,051		19,051
CENTRAL EUROPE AND BALTIC STATES		1,000,000		1,000,000
Total Central Europe and Baltic States		**1,417,051**		**1,417,051**
South Eastern Europe				
ALBANIA		1,657,675		1,657,675
BOSNIA AND HERZEGOVINA	227,273	15,398,279		15,625,552
CROATIA		12,488,739		12,488,739
THE FORMER YUGOSLAV REP MACEDONIA	26,572	1,466,884		1,493,456
SOUTH EASTERN EUROPE		17,265,117		17,265,117
YUGOSLAVIA	9,105,533	48,321,884		57,427,417
Total South Eastern Europe	**9,359,378**	**96,598,578**		**105,957,956**

Contributions - all Funds
as at 31/12/2000
(in United States Dollars)

Contributions by Programme

Schedule 1

Annual Programme Budget	CASH		KIND	TOTAL
	Outstanding Pledges	Paid	(1)	
Other Europe				
EUROPE OVERALL		24,450,450		24,450,450
OTHER COUNTRIES IN EUROPE	35,429	935,430		970,859
Total Other Europe	**35,429**	**25,385,880**		**25,421,309**
Total EUROPE	**9,504,199**	**139,993,753**		**149,497,952**
CASWANAME				
North Africa				
ALGERIA	3,911	214,442		218,353
MAURITANIA		10,000		10,000
NORTH AFRICA OVERALL		2,649,225		2,649,225
WESTERN SAHARA TERRITORY		60,000		60,000
Total North Africa	**3,911**	**2,933,667**		**2,937,578**
Middle East				
IRAQ		1,200,901		1,200,901
MIDDLE EAST OVERALL		7,755,498		7,755,498
SAUDI ARABIA		106,402		106,402
YEMEN		690,000		690,000
Total Middle East		**9,752,801**		**9,752,801**
South West Asia				
AFGHANISTAN	266,619	5,225,214		5,491,833
IRAN (ISLAMIC REPUBLIC OF)	752,827	9,425,524		10,178,351
PAKISTAN	1,636,523	5,326,379		6,962,902
SOUTH WEST ASIA OVERALL		6,234,631		6,234,631
Total South West Asia	**2,655,969**	**26,211,748**		**28,867,717**
Central Asia				
CENTRAL ASIA		2,700,901		2,700,901
KAZAKHSTAN		70,000		70,000
KYRGYZSTAN		120,000		120,000
TAJIKISTAN	39,251	670,000		709,251
TURKMENISTAN		106,902		106,902
UZBEKISTAN		150,000		150,000
Total Central Asia	**39,251**	**3,817,803**		**3,857,054**
Total CASWANAME	**2,699,131**	**42,716,019**		**45,415,150**

Contributions - all Funds
as at 31/12/2000
(in United States Dollars)

Contributions by Programme

Schedule 1

Annual Programme Budget	CASH		KIND	TOTAL
	Outstanding Pledges	Paid	(1)	
THE AMERICAS				
North America and the Caribbean				
THE CARIBBEAN	50,000	50,000		100,000
Total North America and the Caribbean	**50,000**	**50,000**		**100,000**
Central America				
CENTRAL AMERICA OVERALL		1,582,883		1,582,883
GUATEMALA		34,202		34,202
MEXICO		550,000		550,000
Total Central America		**2,167,085**		**2,167,085**
Northern South America				
COLOMBIA	337,362	1,451,792		1,789,154
ECUADOR	93,750	95,977		189,727
LATIN AMERICA, N. WESTERN		411,696		411,696
Total Northern South America	**431,112**	**1,959,465**		**2,390,577**
Southern South America				
SOUTH AMERICA	51,986	1,811,351		1,863,337
Total Southern South America	**51,986**	**1,811,351**		**1,863,337**
Other Americas				
AMERICA OVERALL		2,300,108		2,300,108
Total Other Americas		**2,300,108**		**2,300,108**
Total THE AMERICAS	**533,098**	**8,288,009**		**8,821,107**
ASIA AND THE PACIFIC				
South Asia				
BANGLADESH	1,784,078	1,318,456		3,102,534
INDIA		980,000		980,000
SRI LANKA	782,440	5,927,344		6,709,784
MYANMAR	3,744,110	3,683,470		7,427,580
NEPAL	682,263	2,919,719		3,601,982
SOUTH ASIA OVERALL		2,775,670		2,775,670
Total South Asia	**6,992,891**	**17,604,659**		**24,597,550**

Contributions - all Funds
as at 31/12/2000
(in United States Dollars)

Contributions by Programme

Schedule 1

Annual Programme Budget	CASH		KIND	TOTAL
	Outstanding Pledges	Paid	(1)	
East Asia and the Pacific				
AUSTRALIA		14,348		14,348
CHINA		884,000		884,000
EAST ASIA & PACIFIC		3,381,532		3,381,532
INDONESIA	651,205	630,757		1,281,962
JAPAN	904,170	1,002,170		1,906,340
CAMBODIA	94,080	2,243,592		2,337,672
LAO PEOPLE'S DEMOCRATIC REPUBLIC		483,818		483,818
MALAYSIA		263,000		263,000
PHILIPPINES		80,000		80,000
PAPUA NEW GUINEA		10,000		10,000
SINGAPORE		10,000		10,000
VIET NAM		30,000		30,000
THAILAND		3,420,711		3,420,711
Total East Asia and the Pacific	**1,649,455**	**12,453,928**		**14,103,383**
Other Asia				
ASIA OVERALL		10,834		10,834
OTHER COUNTRIES IN ASIA		88,598		88,598
Total Other Asia		**99,432**		**99,432**
Total ASIA AND THE PACIFIC	**8,642,348**	**30,158,019**		**38,800,365**

Contributions - all Funds
as at 31/12/2000
(in United States Dollars)

Contributions by Programme

Schedule 1

Annual Programme Budget	CASH		KIND	TOTAL
	Outstanding Pledges	Paid	(1)	
OTHER				
Global Operations				
FIELD SUPPORT	200,000	200,000		400,000
GLOBAL OPERATIONS	2,950,000	22,066,727		25,016,727
Total Global Operations	**3,150,000**	**22,266,727**		**25,416,727**
Headquarters				
DIV. COMMUNICATION & INFORMATION		32,508		32,508
DIVISION OF OPERATIONAL SUPPORT		289,819		289,819
HEADQUARTERS		26,089,461		26,089,461
Total Headquarters		**26,411,788**		**26,411,788**
Unearmarked				
UNRESTRICTED	1,416,645	125,941,089		127,357,734
Total Unearmarked	**1,416,645**	**125,941,089**		**127,357,734**
Operational Reserve				
OPERATIONAL RESERVE		3,514,124		3,514,124
Total Operational Reserve		**3,514,124**		**3,514,124**
Total OTHER	**4,566,645**	**178,133,728**		**182,700,373**
Total Annual Programme Budget	**46,250,142**	**591,458,899**		**637,709,041**

(1) No contributions in kind received in 2000

Contributions - all Funds
as at 31/12/2000
(in United States Dollars)

Contributions by Programme

Schedule 1

Annual Programme Budget - Trust Funds	CASH		KIND	TOTAL
	Outstanding Pledges	Paid	(1)	
AFRICA				
Southern Africa				
SOUTH AFRICA		151,500		151,500
Total Southern Africa		**151,500**		**151,500**
Total AFRICA		**151,500**		**151,500**
OTHER				
Global Operations				
GLOBAL OPERATIONS		2,175,879		2,175,879
Total Global Operations		**2,175,879**		**2,175,879**
Headquarters				
HEADQUARTERS		135,000		135,000
Total Headquarters		**135,000**		**135,000**
Total OTHER		**2,310,879**		**2,310,879**
Total Annual Programme Budget - Trust Funds		**2,462,379**		**2,462,379**

(1) No contributions in kind received in 2000

Contributions - all Funds
as at 31/12/2000
(in United States Dollars)

Contributions by Programme

Schedule 1

Supplementary Programme Budget	CASH		KIND	TOTAL
	Outstanding Pledges	Paid	(1)	
AFRICA				
West and Central Africa				
SIERRA LEONE		3,966,962		3,966,962
WEST AND CENTRAL AFRICA OVERALL	500,000	3,686,766		4,186,766
Total West and Central Africa	**500,000**	**7,653,728**		**8,153,728**
East and Horn of Africa				
EAST AND HORN OF AFRICA	3,360,000	7,374,872		10,734,872
ERITREA	1,318,354	1,640,201		2,958,555
SUDAN		1,146,013		1,146,013
Total East and Horn of Africa	**4,678,354**	**10,161,086**		**14,839,440**
Southern Africa				
ANGOLA	550,000	3,597,859		4,147,859
Total Southern Africa	**550,000**	**3,597,859**		**4,147,859**
Total AFRICA	**5,728,354**	**21,412,673**		**27,141,027**
EUROPE				
Eastern Europe				
EASTERN EUROPE		2,483,779		2,483,779
GEORGIA	265,000	526,436		791,436
RUSSIAN FEDERATION	1,943,662	7,967,046		9,910,708
Total Eastern Europe	**2,208,662**	**10,977,261**		**13,185,923**
Total EUROPE	**2,208,662**	**10,977,261**		**13,185,923**
ASIA AND THE PACIFIC				
East Asia and the Pacific				
INDONESIA	554,436	16,982,286		17,536,722
Total East Asia and the Pacific	**554,436**	**16,982,286**		**17,536,722**
Total ASIA AND THE PACIFIC	**554,436**	**16,982,286**		**17,536,722**
Total Supplementary Programme Budget	**8,491,452**	**49,372,220**		**57,863,672**

(1) No contributions in kind received in 2000

Contributions - all Funds
as at 31/12/2000
(in United States Dollars)

Contributions by Programme

Schedule 1

Junior Professional Officers	CASH		KIND	TOTAL
	Outstanding Pledges	Paid	(1)	
OTHER				
Global Operations				
GLOBAL OPERATIONS	1,200,000	4,612,749		5,812,749
Total Global Operations	**1,200,000**	**4,612,749**		**5,812,749**
Headquarters				
HEADQUARTERS		1,459,106		1,459,106
Total Headquarters		**1,459,106**		**1,459,106**
Total OTHER	**1,200,000**	**6,071,855**		**7,271,855**
Total Junior Professional Officers	**1,200,000**	**6,071,855**		**7,271,855**
Grand Total	**55,941,594**	**649,365,353**		**705,306,947**

(1) No contributions in kind received in 2000

Status of Prior Years' Outstanding Contributions
as at 31/12/2000
(in United States Dollars)

Schedule 2

Donor	Year	Cash	Kind	Total
Governmental				
AUSTRIA				
Humanitarian Assistance to former Yugoslavia	1999	161,008		161,008
		161,008		**161,008**
BENIN				
Annual Programme	1999	1,500		1,500
		1,500		**1,500**
CHILE				
Annual Programme	1999	20,000		20,000
		20,000		**20,000**
DENMARK				
Other Trust Funds	1997	50,380		50,380
		50,380		**50,380**
DJIBOUTI				
Annual Programme	1997	1,000		1,000
Annual Programme	1998	1,000		1,000
		2,000		**2,000**
FRANCE				
Other Trust Funds	1999	562,103		562,103
		562,103		**562,103**
UNITED KINGDOM				
Humanitarian Assistance to former Yugoslavia	1999	130,000		130,000
		130,000		**130,000**
ITALY				
Other Trust Funds	1999	13,402		13,402
		13,402		**13,402**
PHILIPPINES				
Annual Programme	1997	3,000		3,000
Great Lakes Operation excl. Rwanda	1997	1,000		1,000
		4,000		**4,000**
PORTUGAL				
Annual Programme	1999	25,000		25,000
		25,000		**25,000**
TUNISIA				
Annual Programme	1998	4,651		4,651
		4,651		**4,651**

Status of Prior Years' Outstanding Contributions
as at 31/12/2000
(in United States Dollars)

Schedule 2

Donor	Year	Cash	Kind	Total
UNITED STATES				
Annual Programme	1999	162,400		162,400
Afghan Repatriation Programme	1999	165,300		165,300
CIS Countries	1999	86,500		86,500
Repatriation to Liberia	1999	36,300		36,300
Assistance to returnees and refugees in Rwanda	1999	71,900		71,900
Other Trust Funds	1998	640,000		640,000
Other Trust Funds	1999	482,200		482,200
Humanitarian Assistance to former Yugoslavia	1999	2,700,000		2,700,000
		4,344,600		**4,344,600**
Total Governmental		**5,318,644**		**5,318,644**
Inter/Governmental				
EUROPEAN COMMISSION				
Annual Programme	1996	38,796		38,796
Annual Programme	1997	138,133		138,133
Annual Programme	1998	288,351		288,351
Annual Programme	1999	782,765		782,765
Great Lakes Operation excl. Rwanda	1998	2,702,907		2,702,907
Great Lakes Operation excl. Rwanda	1999	2,706,485		2,706,485
CIS Countries	1999	100,525		100,525
Repat. & Reint. Refugees from Mali & Niger	1998	289,747		289,747
Repat. & Reint. Refugees from Mali & Niger	1999	1,652		1,652
Repat. & Reint. of Myanmar Refugees	1998	1,119,760		1,119,760
Assistance to returnees and refugees in Rwanda	1998	3,887,880		3,887,880
Other Trust Funds	1997	62,955		62,955
Other Trust Funds	1999	439,678		439,678
Humanitarian Assistance to former Yugoslavia	1996	7,140		7,140
Humanitarian Assistance to former Yugoslavia	1998	7,216,095		7,216,095
		19,782,869		**19,782,869**
Total Inter/Governmental		**19,782,869**		**19,782,869**
Non/Governmental/Private				
ESPANA CON ACNUR, SPAIN				
Annual Programme	1998	28,383		28,383
Annual Programme	1999	3,632		3,632
East Timor Emergency Operation	1999	7,113		7,113
Humanitarian Assistance to former Yugoslavia	1999	18,157		18,157
		57,285		**57,285**
Total Non/Governmental/Private		**57,285**		**57,285**
Grand Total		25,158,798		25,158,798

Schedule of Appropriations under the
Annual Programme Budget
for the year ended 31 /12/2000
(in United States Dollars)

Schedule 3

Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursements/ Deliveries	Unliquidated Obligations	Total	
AFRICA							
West and Central Africa							
BENIN	1,111,675	(5,246)	1,106,429	935,690	79,353	1,015,043	91,386
BURKINA FASO	233,500	38,785	272,285	213,462	46,395	259,857	12,428
CENTRAL AFRICAN REPUBLIC	2,984,387	196,650	3,181,037	2,421,810	455,279	2,877,089	303,948
CHAD	941,471	845,116	1,786,587	1,526,255	251,735	1,777,990	8,597
CAMEROON	612,097	372,989	985,086	823,319	74,561	897,880	87,206
CÔTE D'IVOIRE	8,973,901	1,797,598	10,771,499	9,361,310	769,425	10,130,735	640,764
GABON	290,000	2,309,438	2,599,438	2,068,313	225,211	2,293,524	305,914
GAMBIA	867,100	(7,438)	859,662	593,760	187,456	781,216	78,446
GHANA	1,209,861	(106,463)	1,103,398	853,415	43,025	896,440	206,958
GUINEA BISSAU	392,836	44,609	437,445	384,539	17,293	401,832	35,613
GUINEA	28,325,514	(2,124,954)	26,200,560	21,058,495	3,499,739	24,558,234	1,642,326
LIBERIA	16,163,812	652,628	16,816,440	14,973,501	467,826	15,441,327	1,375,113
MALI	293,363	18,591	311,954	288,654	13,958	302,612	9,342
NIGER	267,400	5,123	272,523	227,182	31,728	258,910	13,613
NIGERIA	1,324,726	(199,079)	1,125,647	960,895	71,702	1,032,597	93,050
SENEGAL	1,532,429	(30,876)	1,501,553	1,098,971	172,779	1,271,750	229,803
SIERRA LEONE	1,213,930	(334,382)	879,548	765,211	5,460	770,671	108,877
TOGO	409,391	(36,576)	372,815	223,572	75,972	299,544	73,271
WEST AFRICA	836,500	(171,953)	664,547	555,020	101,380	656,400	8,147
WEST AND CENTRAL AFRICA OVERALL		891,926	891,926	868,723	9,414	878,137	13,789
West and Central Africa Total *(1)*	**67,983,893**	**4,156,486**	**72,140,379**	**60,202,097**	**6,599,691**	**66,801,788**	**5,338,591**
East and Horn of Africa							
DJIBOUTI	2,732,512	511,295	3,243,807	2,629,644	329,309	2,958,953	284,854
EAST AND HORN OF AFRICA		764,457	764,457	749,040	11,712	760,752	3,705
ERITREA	1,232,483	3,512,067	4,744,550	3,540,960	441,606	3,982,566	761,984
ETHIOPIA	22,598,062	912,344	23,510,406	20,450,463	1,014,054	21,464,517	2,045,889
KENYA	24,732,159	36,653	24,768,812	20,834,276	1,513,393	22,347,669	2,421,143
SOMALIA	8,777,223	1,348,264	10,125,487	7,419,228	582,520	8,001,748	2,123,739
SUDAN	10,778,367	2,064,447	12,842,814	9,910,824	820,548	10,731,372	2,111,442
UGANDA	19,642,821	(1,756,231)	17,886,590	14,255,072	760,506	15,015,578	2,871,012
East and Horn of Africa Total	**90,493,627**	**7,393,296**	**97,886,923**	**79,789,507**	**5,473,648**	**85,263,155**	**12,623,768**

(1) The original EXCOM approved appropriation of $69,208,000 (A/AC.96/916 Add 1 refers) included the following amounts:

$ 293,000 which is now reported under Annual Programme Budget - Trust Funds (Schedule 3 page 64 refers), and

$ 931,000 which is now reported under Other Africa - Regional Bureau for Africa (Footnote 3 page 56 refers)

Schedule of Appropriations under the Annual Programme Budget for the year ended 31 /12/2000 (in United States Dollars)

Schedule 3

Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursements/ Deliveries	Unliquidated Obligations	Total	
The Great Lakes							
BURUNDI	15,404,721	(10,475,196)	4,929,525	4,000,233	333,095	4,333,328	596,197
COUNTRIES IN CENTRAL AFRICA	10,107,200	(1,879,555)	8,227,645	6,530,388	798,872	7,329,260	898,385
CONGO	2,419,743	3,264,047	5,683,790	4,090,065	1,085,199	5,175,264	508,526
DEMOCRATIC REPUBLIC OF THE CONGO	24,720,036	(1,232,537)	23,487,499	19,840,188	613,574	20,453,762	3,033,737
GREAT LAKES		1,753,743	1,753,743	1,632,373	80,407	1,712,780	40,963
RWANDA	14,087,045	(1,867,362)	12,219,683	9,459,355	615,595	10,074,950	2,144,733
UNITED REP. OF TANZANIA	31,426,352	1,799,871	33,226,223	27,722,901	1,734,385	29,457,286	3,768,937
The Great Lakes Total	**98,165,097**	**(8,636,989)**	**89,528,108**	**73,275,503**	**5,261,127**	**78,536,630**	**10,991,478**
Sub-total Great Lakes and Horn of Africa *(1)*	**188,658,724**	**(1,243,693)**	**187,415,031**	**153,065,010**	**10,734,775**	**163,799,785**	**23,615,246**
Southern Africa							
ANGOLA	2,555,084	1,622,123	4,177,207	3,785,196	271,043	4,056,239	120,968
BOTSWANA	1,121,139	237,265	1,358,404	1,070,448	65,554	1,136,002	222,402
MALAWI	890,007	323,850	1,213,857	946,832	95,402	1,042,234	171,623
MOZAMBIQUE	656,660	446,530	1,103,190	990,823	85,317	1,076,140	27,050
NAMIBIA	1,490,348	2,005,254	3,495,602	2,924,568	446,381	3,370,949	124,653
SOUTH AFRICA	5,315,322	(14,814)	5,300,508	4,678,404	220,690	4,899,094	401,414
SOUTHERN AFRICA	253,800	641,186	894,986	869,494	22,549	892,043	2,943
SWAZILAND	429,614	(13,400)	416,214	358,141	19,692	377,833	38,381
ZAMBIA	5,938,363	6,631,937	12,570,300	10,299,487	1,077,053	11,376,540	1,193,760
ZIMBABWE	730,688	252,500	983,188	910,334	22,006	932,340	50,848
Southern Africa Total *(2)*	**19,381,025**	**12,132,431**	**31,513,456**	**26,833,727**	**2,325,687**	**29,159,414**	**2,354,042**
Other Africa							
REG. BUREAU FOR AFRICA *(3)*	5,018,044	(3,389,784)	1,628,260	1,514,607	101,649	1,616,256	12,004
Total AFRICA	**281,041,686**	**11,655,440**	**292,697,126**	**241,615,441**	**19,761,802**	**261,377,243**	**31,319,883**

(1) The amount of $ 320,400 approved for the Great Lakes is now reported under Annual Programme Budget - Trust Funds (Schedule 3 page 64 refers)
A further amount of $ 2,462,300 is now reported under Other Africa - Regional Bureau for Africa (Footnote 3 refers)

(2) An amount of $486,600 is now reported under Other Africa - Regional Bureau for Africa (Footnote 3 refers)

(3) This amount was originally approved by EXCOM under the following headings:

West and Central Africa	*$ 931,000*	*(see Footnote 1 Page 55)*
Great Lakes and East and Horn of Africa	*$ 2,462,300*	
Southern Africa	*$ 486,600*	
Headquarters Total	*$ 1,138,100*	*(see Footnote 2 Page 63)*

Schedule of Appropriations under the
Annual Programme Budget
for the year ended 31 /12/2000
(in United States Dollars)

Schedule 3

Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursements/ Deliveries	Unliquidated Obligations	Total	
EUROPE							
Eastern Europe							
ARMENIA	3,875,960	(769,333)	3,106,627	3,023,820	28,212	3,052,032	54,595
AZERBAIJAN	4,676,373	1,093,744	5,770,117	5,329,631	80,484	5,410,115	360,002
BELARUS	781,917	(2,520)	779,397	767,787	3,991	771,778	7,619
COMM.IND.STATES	112,800	16,529	129,329	123,352	1,648	125,000	4,329
GEORGIA	8,946,202	(2,324,951)	6,621,251	5,462,196	83,045	5,545,241	1,076,010
REPUBLIC OF MOLDOVA	1,015,419	(8,365)	1,007,054	865,094	96,879	961,973	45,081
RUSSIAN FEDERATION	12,900,255	(970,220)	11,930,035	10,263,803	182,084	10,445,887	1,484,148
UKRAINE	4,311,964	(731,343)	3,580,621	2,985,308	56,408	3,041,716	538,905
Eastern Europe Total	**36,620,890**	**(3,696,459)**	**32,924,431**	**28,820,991**	**532,751**	**29,353,742**	**3,570,689**
Western Europe							
BELGIUM	2,258,405	(127,155)	2,131,250	1,762,656	24,982	1,787,638	343,612
CYPRUS	339,168	68,720	407,888	405,279	801	406,080	1,808
FRANCE	2,254,856	207,726	2,462,582	2,074,588	158,606	2,233,194	229,388
UNITED KINGDOM	1,345,821	181,747	1,527,568	1,378,563	80,134	1,458,697	68,871
GERMANY	2,355,040	(316,845)	2,038,195	1,730,238	14,681	1,744,919	293,276
GREECE	1,407,645	(113,999)	1,293,646	1,235,266	31,213	1,266,479	27,167
IRELAND	304,377	(22,126)	282,251	199,409	8,914	208,323	73,928
ITALY	2,054,763	404,875	2,459,638	1,761,678	446,548	2,208,226	251,412
MALTA	200,000	(1,457)	198,543	130,864	64,800	195,664	2,879
NETHERLANDS	228,331	(244)	228,087	165,659	20,861	186,520	41,567
PORTUGAL	133,000	(19,336)	113,664	110,272	1,263	111,535	2,129
SPAIN	999,853	432,761	1,432,614	1,295,530	12,958	1,308,488	124,126
SWEDEN	1,066,414	26,000	1,092,414	1,087,113	4,256	1,091,369	1,045
SWITZERLAND	803,794	(43,021)	760,773	632,238	26,545	658,783	101,990
TURKEY	4,573,978	696,427	5,270,405	5,124,990	51,654	5,176,644	93,761
Western Europe Total	**20,325,445**	**1,374,073**	**21,699,518**	**19,094,343**	**948,216**	**20,042,559**	**1,656,959**

Schedule of Appropriations under the Annual Programme Budget for the year ended 31 /12/2000 (in United States Dollars)

Schedule 3

Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursements/ Deliveries	Unliquidated Obligations	Total	
Central Europe and Baltic States							
AUSTRIA	2,044,490	(220,788)	1,823,702	1,391,001	30,369	1,421,370	402,332
BALTIC STATES	498,000	(199,858)	298,142	247,270	25,730	273,000	25,142
BULGARIA	902,478	53,752	956,230	905,511	39,187	944,698	11,532
CZECH REPUBLIC	733,431	(7,630)	725,801	670,636	403	671,039	54,762
HUNGARY	1,387,429	(119,226)	1,268,203	1,084,834	56,907	1,141,741	126,462
LATVIA	323,989	(26,109)	297,880	284,412		284,412	13,468
POLAND	811,071	(18,532)	792,539	734,297	13,918	748,215	44,324
ROMANIA	1,187,421	61,547	1,248,968	1,205,056	17,249	1,222,305	26,663
SLOVAKIA	742,713	(79,525)	663,188	571,590	3,945	575,535	87,653
SLOVENIA	1,460,974	(329,850)	1,131,124	993,082	4,184	997,266	133,858
Central Europe and Baltic States Total	**10,091,996**	**(886,219)**	**9,205,777**	**8,087,689**	**191,892**	**8,279,581**	**926,196**
Sub-total Europe *(1)*	**67,038,331**	**(3,208,605)**	**63,829,726**	**56,003,023**	**1,672,859**	**57,675,882**	**6,153,844**
South Eastern Europe							
ALBANIA	12,046,446	(4,161,604)	7,884,842	6,216,154	354,494	6,570,648	1,314,194
BOSNIA AND HERZEGOVINA	43,852,354	(9,634,993)	34,217,361	30,411,858	1,305,217	31,717,075	2,500,286
CROATIA	16,880,347	(2,883,025)	13,997,322	13,325,244	253,483	13,578,727	418,595
THE FORMER YUGOSLAV REP.MACEDONIA	15,100,891	(3,689,184)	11,411,707	10,038,278	464,578	10,502,856	908,851
SOUTH EASTERN EUROPE		2,361,802	2,361,802	2,249,295	27,551	2,276,846	84,956
YUGOSLAVIA	121,871,408	(13,945,355)	107,926,053	82,546,680	6,480,520	89,027,200	18,898,853
South Eastern Europe Total *(2)*	**209,751,446**	**(31,952,359)**	**177,799,087**	**144,787,509**	**8,885,843**	**153,673,352**	**24,125,735**
Other Europe							
REG. BUREAU FOR EUROPE *(3)*	5,588,428	(2,639,083)	2,949,345	2,776,964	110,474	2,887,438	61,907
OTHER COUNTRIES IN EUROPE *(4)*	1,100,000	475,000	1,575,000	1,113,969	132,621	1,246,590	328,410
Other Europe Total	**6,688,428**	**(2,164,083)**	**4,524,345**	**3,890,933**	**243,095**	**4,134,028**	**390,317**
Total EUROPE	**283,478,205**	**(37,325,047)**	**246,153,158**	**204,681,465**	**10,801,797**	**215,483,262**	**30,669,896**

(1) This figure is composed of the original EXCOM approved appropriation of $70,619,100 (A/AC.96/916 Add 1 refers) adjusted as follows:

$ 2,999,100 which is now reported under Other Europe - Regional Bureau for Europe

$ 174,300 which is now reported under Headquarters

$ 800,000 which now reported under Other Europe - Other Countries Europe, and

$ 392,600 which was originally approved under South Eastern Europe

(2) The original EXCOM appropriation was reduced by the following amounts: $ 2,589,300 now reported under Other Europe - Regional Bureau for Europe and $ 392,600 under Sub-total Europe

(3) The amount shown under this heading was originally approved by EXCOM as follows: $ 2,999,100 under Europe - Bureau at Headquarters and $ 2,589,300 under Coordinator's Office at Headquarters for South Eastern Europe

(4) The amount shown under this heading was originally approved by EXCOM as follows: $ 300,000 under South Eastern Europe and $ 800,000 under Europe

Schedule of Appropriations under the
Annual Programme Budget
for the year ended 31 /12/2000
(in United States Dollars)

Schedule 3

Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursements/ Deliveries	Unliquidated Obligations	Total	
CASWANAME							
North Africa							
ALGERIA	5,015,304	(475,621)	4,539,683	3,175,990	867,073	4,043,063	496,620
LIBYAN ARAB JAMAHIRIYA	1,689,473	(537,153)	1,152,320	1,086,991	17,536	1,104,527	47,793
MAURITANIA	162,192	68,959	231,151	219,024	3,320	222,344	8,807
MOROCCO	546,205	(54,867)	491,338	357,774	13,101	370,875	120,463
TUNISIA	278,609	12,165	290,774	180,802	20,820	201,622	89,152
WESTERN SAHARA TERRITORY	972,072	(507,426)	464,646	314,954	15,016	329,970	134,676
North Africa Total	**8,663,855**	**(1,493,943)**	**7,169,912**	**5,335,535**	**936,866**	**6,272,401**	**897,511**
Middle East							
EGYPT	3,977,010	(218,257)	3,758,753	3,293,640	24,600	3,318,240	440,513
IRAQ	3,292,701	652,941	3,945,642	3,208,436	165,759	3,374,195	571,447
ISRAEL		10,000	10,000	9,090		9,090	910
JORDAN	1,665,487	(107,204)	1,558,283	1,445,518	26,472	1,471,990	86,293
KUWAIT	891,015	(105,634)	785,381	760,166	5,856	766,022	19,359
LEBANON	2,667,045	(162,515)	2,504,530	2,195,610	42,385	2,237,995	266,535
MIDDLE EAST OVERALL	314,200	(6,298)	307,902	280,604	1,396	282,000	25,902
SAUDI ARABIA	1,373,137	112,170	1,485,307	1,262,068	11,431	1,273,499	211,808
SYRIAN ARAB REPUBLIC	2,258,251	651	2,258,902	2,021,112	9,669	2,030,781	228,121
UNITED ARAB EMIRATES	174,000	52,900	226,900	222,761	4,139	226,900	
YEMEN	3,090,192	1,169,535	4,259,727	3,711,759	155,101	3,866,860	392,867
Middle East Total	**19,703,038**	**1,398,289**	**21,101,327**	**18,410,764**	**446,808**	**18,857,572**	**2,243,755**
South West Asia							
AFGHANISTAN	7,813,802	(42,705)	7,771,097	6,679,775	920,018	7,599,793	171,304
IRAN (ISLAMIC REPUBLIC OF)	18,307,734	(955,770)	17,351,964	14,099,254	487,230	14,586,484	2,765,480
PAKISTAN	16,030,080	1,882,948	17,913,028	15,410,762	955,914	16,366,676	1,546,352
South West Asia Total	**42,151,616**	**884,473**	**43,036,089**	**36,189,791**	**2,363,162**	**38,552,953**	**4,483,136**
Central Asia							
KAZAKHSTAN	703,645	177,338	880,983	858,873	11,540	870,413	10,570
KYRGYZSTAN	1,242,427	280,632	1,523,059	1,410,125	25,473	1,435,598	87,461
TAJIKISTAN	2,676,005	(3,385)	2,672,620	2,339,548	291,444	2,630,992	41,628
TURKMENISTAN	795,039	142,428	937,467	870,222	57,757	927,979	9,488
UZBEKISTAN	1,524,119	(188,521)	1,335,598	1,216,880	23,459	1,240,339	95,259
Central Asia Total	**6,941,235**	**408,492**	**7,349,727**	**6,695,648**	**409,673**	**7,105,321**	**244,406**

Schedule of Appropriations under the Annual Programme Budget for the year ended 31 /12/2000 (In United States Dollars)

Schedule 3

Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursements/ Deliveries	Unliquidated Obligations	Total	
Other CASWANAME							
REGIONAL BUREAU FOR CASWANAME	2,707,026	(3,262)	2,703,764	2,580,780	48,605	2,629,385	74,379
OTHER COUNTRIES IN CASWANAME		100,000	100,000				100,000
Other CASWANAME Total	**2,707,026**	**96,738**	**2,803,764**	**2,580,780**	**48,605**	**2,629,385**	**174,379**
Total CASWANAME *(1)*	**80,166,770**	**1,294,049**	**81,460,819**	**69,212,518**	**4,205,114**	**73,417,632**	**8,043,187**

(1) This total includes an amount of $ 50,000 originally approved under Global Operations (see Footnote 1 page 63)

Schedule of Appropriations under the
Annual Programme Budget
for the year ended 31 /12/2000
(in United States Dollars)

Schedule 3

Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursements/ Deliveries	Unliquidated Obligations	Total	
THE AMERICAS							
North America and the Caribbean							
THE CARIBBEAN		112,500	112,500	41,623	8,377	50,000	62,500
CANADA	971,883	36,539	1,008,422	958,671	10,271	968,942	39,480
CUBA	467,900	84,400	552,300	436,634	64,444	501,078	51,222
UNITED STATES OF AMERICA	4,186,627	922,317	5,108,944	4,815,422	148,004	4,963,426	145,518
North America and the Caribbean Total	**5,626,410**	**1,155,756**	**6,782,166**	**6,252,350**	**231,096**	**6,483,446**	**298,720**
Central America							
COSTA RICA	416,025	261,028	677,053	657,865	8,226	666,091	10,962
GUATEMALA	178,300	224,294	402,594	323,170	25,388	348,558	54,036
MEXICO	6,604,932	(644,930)	5,960,002	5,846,535	16,767	5,863,302	96,700
LATIN AMERICA, NORTHERN	913,500	(59,860)	853,640	728,208	84,169	812,377	41,263
Central America Total	**8,112,757**	**(219,468)**	**7,893,289**	**7,555,778**	**134,550**	**7,690,328**	**202,961**
Northern South America							
COLOMBIA	1,531,973	839,827	2,371,800	2,152,215	164,149	2,316,364	55,436
ECUADOR	165,297	48,800	214,097	177,331	3,673	181,004	33,093
VENEZUELA	1,509,560	(92,177)	1,417,383	1,304,406	34,468	1,338,874	78,509
LATIN AMERICA, N. WESTERN	1,037,200	888,570	1,925,770	1,554,198	276,332	1,830,530	95,240
Northern South America Total	**4,244,030**	**1,685,020**	**5,929,050**	**5,188,150**	**478,622**	**5,666,772**	**262,278**
Southern South America							
ARGENTINA	1,140,322	217,308	1,357,630	1,313,324	26,446	1,339,770	17,860
LATIN AMERICA, SOUTHERN	2,420,800	(352,640)	2,068,160	1,743,426	214,074	1,957,500	110,660
Southern South America Total	**3,561,122**	**(135,332)**	**3,425,790**	**3,056,750**	**240,520**	**3,297,270**	**128,520**
Other Americas							
REG. BUREAU FOR THE AMERICAS	1,566,060	(27,512)	1,538,548	1,420,615	39,577	1,460,192	78,356
Other Americas Total	**1,566,060**	**(27,512)**	**1,538,548**	**1,420,615**	**39,577**	**1,460,192**	**78,356**
Total THE AMERICAS	23,110,379	2,458,464	25,568,843	23,473,643	1,124,365	24,598,008	970,835

Schedule of Appropriations under the Annual Programme Budget for the year ended 31 /12/2000 (In United States Dollars)

Schedule 3

Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursements/ Deliveries	Unliquidated Obligations	Total	
ASIA AND THE PACIFIC							
South Asia							
BANGLADESH	3,798,775	(1,189,560)	2,609,215	2,384,939	98,401	2,483,340	125,875
INDIA	2,534,558	326,484	2,861,042	2,620,066	219,045	2,839,111	21,931
SRI LANKA	5,666,663	317,648	5,984,311	5,297,324	666,296	5,963,620	20,691
MYANMAR	10,647,822	(1,607,587)	9,040,235	8,030,411	264,926	8,295,337	744,898
NEPAL	5,429,264	22,214	5,451,478	5,318,853	113,530	5,432,383	19,095
South Asia Total	**28,077,082**	**(2,130,801)**	**25,946,281**	**23,651,593**	**1,362,198**	**25,013,791**	**932,490**
East Asia and the Pacific							
AUSTRALIA	951,205	220,686	1,171,891	1,079,829	19,564	1,099,393	72,498
CHINA	1,804,840	401,972	2,206,812	1,986,666	188,261	2,174,927	31,885
INDONESIA	698,277	1,135,065	1,833,342	1,342,072	155,213	1,497,285	336,057
JAPAN	2,685,316	594,848	3,280,164	2,988,897	77,606	3,066,503	213,661
CAMBODIA	3,739,571	(284,181)	3,455,390	3,386,316	22,683	3,408,999	46,391
LAO PEOPLE'S DEMOCRATIC REPUBLIC	1,087,490	136,630	1,224,120	1,100,192	96,311	1,196,503	27,617
MALAYSIA	683,898	(68,098)	615,800	511,304	14,369	525,673	90,127
PHILIPPINES	354,650	34,364	389,014	327,892	29,928	357,820	31,194
PAPUA NEW GUINEA	44,500	222,300	266,800	170,819	35,981	206,800	60,000
SINGAPORE	60,700		60,700	45,106	5,394	50,500	10,200
VIET NAM	130,856	25,807	156,663	140,709	2,000	142,709	13,954
THAILAND	5,987,452	(597,666)	5,389,786	5,003,288	138,731	5,142,019	247,767
East Asia and the Pacific Total	**18,228,755**	**1,821,727**	**20,050,482**	**18,083,090**	**786,041**	**18,869,131**	**1,181,351**
Other Asia							
REG. BUREAU FOR ASIA AND OCEANIA	1,957,901	(46,560)	1,911,341	1,797,522	37,142	1,834,664	76,677
OTHER COUNTRIES IN ASIA	253,100	29,098	282,198	182,210	15,452	197,662	84,536
Other Asia Total	**2,211,001**	**(17,462)**	**2,193,539**	**1,979,732**	**52,594**	**2,032,326**	**161,213**
Total ASIA AND THE PACIFIC	**48,516,838**	**(326,536)**	**48,190,302**	**43,714,415**	**2,200,833**	**45,915,248**	**2,275,054**

Schedule of Appropriations under the
Annual Programme Budget
for the year ended 31 /12/2000
(in United States Dollars)

Schedule 3

Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursements/ Deliveries	Unliquidated Obligations	Total	
OTHER							
Global Operations							
FIELD SUPPORT	4,544,926	(555,778)	3,989,148	2,412,695	950,956	3,363,651	625,497
TRAINING	4,274,485	(1,726,285)	2,548,200	1,403,014	374,396	1,777,410	770,790
GLOBAL OPERATIONS	39,526,588	(6,409,688)	33,116,900	23,093,066	4,914,987	28,008,053	5,108,847
STAFF HOUSING	700,000		700,000	570,272	88,051	658,323	41,677
PI - INCOME GEN. ACTIVITIES		235,000	235,000	33,131	76,869	110,000	125,000
Global Operations Total *(1)*	**49,045,999**	**(8,456,751)**	**40,589,248**	**27,512,178**	**6,405,259**	**33,917,437**	**6,671,811**
Headquarters							
DIV. COMMUNICATION & INFORMATION	7,527,838	1,283,067	8,810,905	6,425,110	548,526	6,973,636	1,837,269
JOINT UN ACTIVITIES- DRM	8,140,007	1,510,702	9,650,709	9,353,895	268,923	9,622,818	27,891
HUMAN RESOURCES MGT. - DRM	6,717,222	(1,116,651)	5,600,571	5,394,653	138,875	5,533,528	67,043
DEP. OF INTERNATIONAL PROTECTION	5,029,119	208,794	5,237,913	4,721,028	147,368	4,868,396	369,517
DIV. OF RESOURCE MANAGEMENT	4,484,507	562,433	5,046,940	4,366,660	82,561	4,449,221	597,719
DIVISION OF OPERATIONAL SUPPORT	7,526,187	(252,605)	7,273,582	6,488,343	421,342	6,909,685	363,897
EXECUTIVE DIRECTION & MANAGEMENT	1,948,910	140,620	2,089,530	1,734,788	122,719	1,857,507	232,023
EVALUATION AND POLICY SECTION	405,424	142,436	547,860	431,938	10,518	442,456	105,404
HEADQUARTERS OVERALL- DRM	12,924,157	(166,105)	12,758,052	9,157,930	1,263,423	10,421,353	2,336,699
HEADQUARTERS	257,073	462,706	719,779	379,578	129,722	509,300	210,479
Headquarters Total *(2)*	**54,960,444**	**2,775,397**	**57,735,841**	**48,453,923**	**3,133,977**	**51,587,900**	**6,147,941**
Operational Reserve							
OPERATIONAL RESERVE	82,108,300	(51,463,907)	30,644,393				30,644,393
Operational Reserve Total	**82,108,300**	**(51,463,907)**	**30,644,393**				**30,644,393**
GRAND TOTAL ANNUAL PROGRAMME BUDGET	**902,428,621**	**(79,388,891)**	**823,039,730**	**658,663,583**	**47,633,147**	**706,296,730**	**116,743,000**

(1) The original EXCOM appropriation included the following amounts: $ 50,000 now reported under CASWANAME (see Footnote 1 page 60) and $ 156,400 now reported under Annual Programme Budget - Trust Fund (Schedule 3 page 64)

(2) An amount of $ 1,138,000 originally approved under this heading is now reported under Other Africa - Regional Bureau for Africa and $ 174,300 is now reported under Europe (see Footnote 1 page 58)

Schedule of Appropriations under the Annual Programme Budget - Trust Fund for the year ended 31 /12/2000 (in United States Dollars)

Schedule 3

Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursements/ Deliveries	Unliquidated Obligations	Total	
AFRICA							
West and Central Africa							
GUINEA	113,000	93,909	206,909	97,024	9,976	107,000	99,909
LIBERIA	80,000	63,500	143,500	104,870	38,630	143,500	
SIERRA LEONE	100,000	(38,109)	61,891	32,605	29,195	61,800	91
West and Central Africa Total *(1)*	**293,000**	**119,300**	**412,300**	**234,499**	**77,801**	**312,300**	**100,000**
East and Horn of Africa							
ETHIOPIA		29,000	29,000	23,844	5,156	29,000	
KENYA	70,400	(968)	69,432	45,714	14,286	60,000	9,432
UGANDA		77,000	77,000	54,663	337	55,000	22,000
East and Horn of Africa Total *(2)*	**70,400**	**105,032**	**175,432**	**124,221**	**19,779**	**144,000**	**31,432**
The Great Lakes							
UNITED REP. OF TANZANIA	250,000	50,000	300,000	232,280	17,720	250,000	50,000
The Great Lakes Total *(2)*	**250,000**	**50,000**	**300,000**	**232,280**	**17,720**	**250,000**	**50,000**
Southern Africa							
SOUTH AFRICA		151,300	151,300	134,887	15,249	150,136	1,164
ZAMBIA		26,000	26,000				26,000
Southern Africa Total		**177,300**	**177,300**	**134,887**	**15,249**	**150,136**	**27,164**
Total AFRICA	**613,400**	**451,632**	**1,065,032**	**725,887**	**130,549**	**856,436**	**208,596**
OTHER							
Global Operations							
GLOBAL OPERATIONS	156,400	345,000	501,400	221,462	109,638	331,100	170,300
Global Operations Total *(3)*	**156,400**	**345,000**	**501,400**	**221,462**	**109,638**	**331,100**	**170,300**
Headquarters							
HEADQUARTERS		137,000	137,000	61,966	8,722	70,688	66,312
Headquarters Total		**137,000**	**137,000**	**61,966**	**8,722**	**70,688**	**66,312**
Total OTHER	**156,400**	**482,000**	**638,400**	**283,428**	**118,360**	**401,788**	**236,612**
GRAND TOTAL ANNUAL PROGRAMME BUDGET-TRUST FUNDS	**769,800**	**933,632**	**1,703,432**	**1,009,315**	**248,909**	**1,258,224**	**445,208**

(1) Refer to Footnote 1 page 55

(2) Refer to Footnote 1 page 56

(3) Refer to Footnote 1 page 63

Schedule of Funds Available
Supplementary Programme Fund
for the year ended 31/12/2000
(in United States Dollars)

Schedule 4

Description of appropriation section or programme	Funds Available	Expenditure			Balance
		Disbursements/ Deliveries	Unliquidated Obligations	Total	
AFRICA					
Liberian Refugees					
GUINEA	2,307,278	1,630,552	676,726	2,307,278	0
LIBERIA	900,000	731,299	168,701	900,000	0
Total Liberian Refugees	**3,207,278**	**2,361,851**	**845,427**	**3,207,278**	**0**
Sierra Leonean Refugees					
SIERRA LEONE	6,664,135	4,885,789	1,778,346	6,664,135	0
WEST AND CENTRAL AFRICA OVERALL	1,331,986	0	0	0	1,331,986
Total Sierra Leonean Refugees	**7,996,121**	**4,885,789**	**1,778,346**	**6,664,135**	**1,331,986**
Eritrean Refugees and Int. Displaced Persons					
DJIBOUTI	398,516	303,378	95,138	398,516	0
EAST AND HORN OF AFRICA	3,829,054	3,377	6,308	9,685	3,819,369
ERITREA	7,414,244	5,691,261	1,709,178	7,400,439	13,805
SUDAN	3,150,202	2,048,169	1,102,033	3,150,202	0
Total Eritrean Refugees and Int. Displaced Persons	**14,792,016**	**8,046,185**	**2,912,657**	**10,958,842**	**3,833,174**
Angolan Refugees and Int. Displaced Persons					
ANGOLA	4,585,064	2,938,941	573,640	3,512,581	1,072,483
Total Angolan Refugees and Int. Displaced Persons	**4,585,064**	**2,938,941**	**573,640**	**3,512,581**	**1,072,483**
Total AFRICA	**30,580,479**	**18,232,766**	**6,110,070**	**24,342,836**	**6,237,643**
EUROPE					
CIS Conference Follow-up - Eastern Europe & CRA					
GEORGIA	2,034,730	1,899,761	134,969	2,034,730	0
Total CIS Conference Follow-up - Eastern Europe & CRA	**2,034,730**	**1,899,761**	**134,969**	**2,034,730**	**0**
Chechnya					
RUSSIAN FEDERATION	11,468,232	7,065,887	4,156,449	11,222,336	245,896
Total Chechnya	**11,468,232**	**7,065,887**	**4,156,449**	**11,222,336**	**245,896**
Total EUROPE	**13,502,962**	**8,965,648**	**4,291,418**	**13,257,066**	**245,896**

Schedule of Funds Available
Supplementary Programme Fund
for the year ended 31/12/2000
(in United States Dollars)

Schedule 4

Description of appropriation section or programme	Funds Available	Expenditure			Balance
		Disbursements/ Deliveries	Unliquidated Obligations	Total	
CASWANAME					
Western Sahara Refugees					
YEMEN	47,423	38,747	8,676	47,423	0
Total Western Sahara Refugees	**47,423**	**38,747**	**8,676**	**47,423**	**0**
Total CASWANAME	**47,423**	**38,747**	**8,676**	**47,423**	**0**
ASIA AND THE PACIFIC					
East Timor Operations					
AUSTRALIA	425,444	411,663	13,781	425,444	0
INDONESIA	29,661,600	24,367,114	4,524,396	28,891,510	770,090
REG BUREAU FOR ASIA AND OCEANIA	241,442	240,925	517	241,442	0
Total East Timor Operations	**30,328,486**	**25,019,702**	**4,538,694**	**29,558,396**	**770,090**
Total ASIA AND THE PACIFIC	**30,328,486**	**25,019,702**	**4,538,694**	**29,558,396**	**770,090**
GRAND TOTAL Supplementary Programme Fund	**74,459,350**	**52,256,863**	**14,948,858**	**67,205,721**	**7,253,629**

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2000
(in United States Dollars)

ANNUAL PROGRAMME BUDGET

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2000	Cancellations During 2000	Unliquidated Obligations 31/12/2000
West and Central Africa				
BENIN	108,049	95,946	6,529	5,574
BURKINA FASO	80,601	52,846	25	27,730
CAMEROON	654,322	481,625	9,626	163,071
CENTRAL AFRICAN REPUBLIC	483,883	369,082	114,801	0
CHAD	460,645	365,876	86,142	8,627
CÔTE D'IVOIRE	499,547	344,963	138,945	15,639
GABON	628,692	403,454	60,223	165,015
GAMBIA	3,570	3,570	0	0
GHANA	117,201	57,404	59,797	0
GUINEA	6,110,871	3,435,237	1,614,727	1,060,907
GUINEA-BISSAU	6,809	3,777	3,032	0
LIBERIA	1,787,345	1,423,064	360,974	3,307
MALI	26,078	7,304	18,774	0
NIGER	31,316	9,281	11,655	10,380
NIGERIA	84,193	19,253	64,940	0
SENEGAL	196,736	127,834	56,246	12,656
SIERRA LEONE	186,630	62,492	124,138	0
TOGO	59,230	31,329	27,901	0
WEST AFRICA	144,350	38,058	106,292	0
Total West and Central Africa	**11,670,068**	**7,332,395**	**2,864,767**	**1,472,906**
East and Horn of Africa				
DJIBOUTI	216,296	102,831	113,465	0
ERITREA	160,328	40,213	120,115	0
ETHIOPIA	2,338,044	1,227,010	1,092,088	18,946
KENYA	2,564,122	1,775,923	786,202	1,997
SOMALIA	980,542	643,616	211,519	125,407
SUDAN	2,070,248	1,424,125	338,149	307,974
UGANDA	1,339,492	663,050	658,243	18,199
Total East and Horn of Africa	**9,669,072**	**5,876,768**	**3,319,781**	**472,523**
Great Lakes				
BURUNDI	828,329	379,009	449,320	0
CONGO	1,060,936	960,801	100,135	0
COUNTRIES IN CENTRAL AFRICA	2,898,183	822,539	2,075,644	0
DEMOCRATIC REPUBLIC OF THE CONGO	2,645,288	2,007,705	637,583	0
RWANDA	6,925,242	4,208,534	2,376,158	340,550
UNITED REP. OF TANZANIA	4,792,669	3,500,935	979,299	312,435
Total Great Lakes	**19,150,647**	**11,879,523**	**6,618,139**	**652,985**

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2000
(in United States Dollars)

ANNUAL PROGRAMME BUDGET

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2000	Cancellations During 2000	Unliquidated Obligations 31/12/2000
Southern Africa				
ANGOLA	568,461	91,716	476,745	0
BOTSWANA	287,505	166,297	121,208	0
MALAWI	80,762	29,652	51,110	0
MOZAMBIQUE	48,047	24,454	23,593	0
NAMIBIA	374,512	299,884	74,628	0
SOUTH AFRICA	191,341	77,611	113,730	0
SOUTHERN AFRICA LIAISON UNIT	8,743	2,080	6,663	0
SWAZILAND	2,496	2,491	5	0
ZAMBIA	669,588	480,271	189,317	0
ZIMBABWE	138,442	112,597	25,845	0
Total Southern Africa	**2,369,897**	**1,287,053**	**1,082,844**	**0**
Other Africa				
DIRECTOR'S OFFICE FOR AFRICA	11,358	11,145	213	0
Total Other Africa	**11,358**	**11,145**	**213**	**0**
TOTAL AFRICA	**42,871,042**	**26,386,884**	**13,885,744**	**2,598,414**
Eastern Europe				
ARMENIA	626,208	429,996	196,212	0
AZERBAIJAN	323,634	104,447	205,646	13,541
BELARUS	20,219	6,324	13,895	0
COMM IND STATES	2,278	0	2,278	0
GEORGIA	335,078	227,361	107,717	0
REPUBLIC OF MOLDOVA	29,676	15,180	14,496	0
RUSSIAN FEDERATION	6,000,177	5,319,730	676,393	4,054
UKRAINE	174,307	21,262	153,045	0
Total Eastern Europe	**7,511,577**	**6,124,300**	**1,369,682**	**17,595**

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2000
(in United States Dollars)

ANNUAL PROGRAMME BUDGET

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2000	Cancellations During 2000	Unliquidated Obligations 31/12/2000
Western Europe				
BELGIUM	59,396	36,450	22,946	0
CYPRUS	5,333	3,324	2,009	0
FRANCE	176,610	141,751	34,859	0
GERMANY	73,490	19,179	54,311	0
GREECE	144,196	45,687	98,509	0
IRELAND	7,225	4,043	3,182	0
ITALY	290,114	243,000	47,114	0
MALTA	18,893	17,831	1,062	0
PORTUGAL	19,466	18,623	843	0
SPAIN	19,013	13,402	5,611	0
SWEDEN	61,531	20,521	41,010	0
SWITZERLAND	52,158	33,456	18,702	0
TURKEY	165,459	116,019	23,564	25,876
UNITED KINGDOM	45,199	26,879	18,320	0
Total Western Europe	**1,139,083**	**740,165**	**372,042**	**25,876**
Central Europe and Baltic States				
AUSTRIA	79,484	57,615	21,869	0
BALTIC STATES	66,656	46,751	19,905	0
BULGARIA	4,365	1,221	3,144	0
CZECH REPUBLIC	61,150	30,018	31,132	0
HUNGARY	95,397	51,350	44,047	0
LATVIA	778	42	736	0
POLAND	17,504	5,644	11,860	0
ROMANIA	97,194	20,865	76,329	0
SLOVAKIA	12,909	8,765	4,144	0
SLOVENIA	47,279	30,543	16,736	0
Total Central Europe and Baltic States	**482,716**	**252,814**	**229,902**	**0**
South Eastern Europe				
ALBANIA	4,101,262	2,520,280	1,580,982	0
BOSNIA AND HERZEGOVINA	6,379,696	4,942,069	1,437,627	0
CROATIA	371,044	259,196	111,848	0
THE FORMER YUGOSLAV REPUBLIC MACEDONIA	12,828,200	6,046,060	6,782,140	0
YUGOSLAVIA	33,218,670	26,595,310	6,623,360	0
Total South Eastern Europe	**56,898,872**	**40,362,915**	**16,535,957**	**0**

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2000
(in United States Dollars)

ANNUAL PROGRAMME BUDGET

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2000	Cancellations During 2000	Unliquidated Obligations 31/12/2000
Other Europe				
OTHER COUNTRIES IN EUROPE	307,653	210,516	77,535	19,602
REGIONAL BUREAU FOR EUROPE	551	515	36	0
Total Other Europe	**308,204**	**211,031**	**77,571**	**19,602**
Total EUROPE	**66,339,452**	**47,691,225**	**18,585,154**	**63,073**
North Africa				
ALGERIA	645,065	461,938	183,127	0
LIBYAN ARAB JAMAHIRIYA	422,847	33,653	389,194	0
MAURITANIA	3,105	186	2,919	0
MOROCCO	3,398	2,247	1,151	0
TUNISIA	10,795	0	10,795	0
WESTERN SAHARA TERRITORY	609,935	89,149	520,786	0
Total North Africa	**1,695,145**	**587,173**	**1,107,972**	**0**
Middle East				
EGYPT	101,918	38,549	44,350	19,019
IRAQ	357,215	212,112	145,103	0
JORDAN	81,930	6,329	75,601	0
KUWAIT	7,954	2,205	5,749	0
LEBANON	65,437	12,919	52,518	0
MIDDLE EAST	116,818	39,463	77,355	0
SAUDI ARABIA	23,105	3,376	19,729	0
SYRIAN ARAB REPUBLIC	69,919	39,788	30,131	0
UNITED ARAB EMIRATES	18,367	59	18,308	0
YEMEN	654,588	474,574	156,795	23,219
Total Middle East	**1,497,251**	**829,374**	**625,639**	**42,238**
South West Asia				
AFGHANISTAN	1,487,862	966,833	521,029	0
IRAN (ISLAMIC REP OF)	7,667,136	6,341,026	1,235,882	90,228
PAKISTAN	749,607	500,437	249,170	0
Total South West Asia	**9,904,605**	**7,808,296**	**2,006,081**	**90,228**

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2000
(in United States Dollars)

ANNUAL PROGRAMME BUDGET

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2000	Cancellations During 2000	Unliquidated Obligations 31/12/2000
Central Asia				
CENTRAL ASIAN REPUBLICS	266,494	183,097	83,397	0
KAZAKHSTAN	12,123	3,250	8,873	0
KYRGYZSTAN	16,621	0	16,621	0
TAJIKISTAN	152,646	21,686	130,960	0
TURKMENISTAN	33,784	26,898	6,886	0
UZBEKISTAN	31,144	29,100	2,044	0
Total Central Asia	**512,812**	**264,031**	**248,781**	**0**
Other CASWANAME				
Reg. Bureau for S.W. Asia, N. Africa & Middle E.	1,981	1,799	182	0
Total Other CASWANAME	**1,981**	**1,799**	**182**	**0**
TOTAL CASWANAME	**13,611,794**	**9,490,673**	**3,988,656**	**132,466**
North America and the Carribean				
CANADA	15,794	7,933	7,861	0
CUBA	189,918	187,544	2,374	0
UNITED STATES OF AMERICA	72,512	54,715	17,797	0
Total North America and the Carribean	**278,224**	**250,192**	**28,032**	**0**
Central America				
BELIZE	500,773	376,788	0	123,985
COSTA RICA	11,590	9,835	1,755	0
GUATEMALA	262,271	234,677	20,875	6,719
LATIN AMERICA, NORTHERN	122,848	42,172	80,676	0
MEXICO	347,807	305,419	42,388	0
Total Central America	**1,245,289**	**968,891**	**145,694**	**130,704**
Northern South America				
COLOMBIA	121,303	81,765	39,538	0
ECUADOR	68,871	34,342	34,529	0
LATIN AMERICA, N. WESTERN	175,414	83,907	91,507	0
VENEZUELA	48,607	39,027	9,580	0
Total Northern South America	**414,195**	**239,041**	**175,154**	**0**

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2000
(in United States Dollars)

ANNUAL PROGRAMME BUDGET

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2000	Cancellations During 2000	Unliquidated Obligations 31/12/2000
Southern South America				
ARGENTINA	104,279	24,171	80,108	0
LATIN AMERICA, SOUTHERN	36,613	16,938	19,675	0
Total Southern South America	**140,892**	**41,109**	**99,783**	**0**
TOTAL THE AMERICAS	**2,078,600**	**1,499,233**	**448,663**	**130,704**
East Asia and the Pacific				
AUSTRALIA	28,108	8,810	19,298	0
CAMBODIA	185,799	175,315	10,484	0
CHINA	422,579	392,175	30,404	0
INDONESIA	27,215	5,237	21,978	0
JAPAN	240,565	164,734	75,831	0
LAO PEOPLE'S DEMOCRATIC REPUBLIC	535,883	515,955	19,928	0
MALAYSIA	19,734	19,687	47	0
PAPUA NEW GUINEA	22,196	1,368	20,828	0
PHILIPPINES	2,499	2,460	39	0
SINGAPORE	14,264	0	14,264	0
THAILAND	738,731	502,978	153,440	82,313
VIET NAM	49,705	21,347	28,358	0
Total East Asia and the Pacific	**2,287,278**	**1,810,066**	**394,899**	**82,313**
Other Asia				
OTHER COUNTRIES IN ASIA	55,987	13,877	42,110	0
REGIONAL BUREAU FOR ASIA AND OCEANIA	19,670	11,568	8,102	0
Total Other Asia	**75,657**	**25,445**	**50,212**	**0**
South Asia				
BANGLADESH	138,304	91,620	46,684	0
INDIA	136,019	63,722	72,297	0
MYANMAR	483,825	290,493	193,332	0
NEPAL	581,023	485,788	95,235	0
SRI LANKA	968,620	803,870	164,750	0
Total South Asia	**2,307,791**	**1,735,493**	**572,298**	**0**
TOTAL ASIA AND THE PACIFIC	**4,670,726**	**3,571,004**	**1,017,409**	**82,313**

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2000
(in United States Dollars)

ANNUAL PROGRAMME BUDGET

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2000	Cancellations During 2000	Unliquidated Obligations 31/12/2000
Global Operations				
FIELD SUPPORT	189,367	105,554	83,813	0
Global Operations	14,235,238	7,936,562	5,973,415	325,261
TRAINING	392,193	178,966	213,227	0
Total Global Operations	**14,816,798**	**8,221,082**	**6,270,455**	**325,261**
Headquarters				
DEP OF INTERNATIONAL PROTECTION	5,030	2,574	2,456	0
Division of Communication and Information	1,687	0	1,687	0
DIVISION OF OPERATIONAL SUPPORT	159,000	107,961	51,039	0
DIVISION OF RESOURCE MANAGEMENT	52,414	17,438	34,976	0
Executive Direction and Management	45,805	17,679	28,126	0
HEADQUARTERS	2,822,540	2,000,893	821,647	0
HEADQUARTERS OVERALL	366,830	204,985	161,845	0
HUMAN RESOURCES MANAGEMENT-DRM	84,981	16,717	68,264	0
JOINT UN ACTIVITIES-DRM	902,670	858,334	44,336	0
Total Headquarters	**4,440,957**	**3,226,581**	**1,214,376**	**0**
TOTAL OTHER	**19,257,755**	**11,447,663**	**7,484,831**	**325,261**
TOTAL ANNUAL PROGRAMME BUDGET	**148,829,369**	**100,086,682**	**45,410,456**	**3,332,231**

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2000
(in United States Dollars)

ANNUAL PROGRAMME BUDGET-TRUST FUNDS

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2000	Cancellations During 2000	Unliquidated Obligations 31/12/2000
West and Central Africa				
GUINEA	69,541	25,206	44,335	0
LIBERIA	33,000	0	33,000	0
SIERRA LEONE	38,789	22,853	0	15,936
Total West and Central Africa	**141,330**	**48,059**	**77,335**	**15,936**
East and Horn of Africa				
KENYA	23,544	13,226	10,318	0
Total East and Horn of Africa	**23,544**	**13,226**	**10,318**	**0**
The Great Lakes				
UNITED REP. OF TANZANIA	37,645	29,817	7,828	0
Total The Great Lakes	**37,645**	**29,817**	**7,828**	**0**
TOTAL AFRICA	**202,519**	**91,102**	**95,481**	**15,936**
Global Operations				
GLOBAL OPERATIONS	2,889	0	2,889	0
Total Global Operations	**2,889**	**0**	**2,889**	**0**
Headquarters				
HEADQUARTERS	6,164	4,244	1,920	0
Total Headquarters	**6,164**	**4,244**	**1,920**	**0**
TOTAL OTHER	**9,053**	**4,244**	**4,809**	**0**
TOTAL ANNUAL PROGRAMME BUDGET-TRUST FUNDS	**211,572**	**95,346**	**100,290**	**15,936**

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2000
(in United States Dollars)

SUPPLEMENTARY PROGRAMME BUDGET Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2000	Cancellations During 2000	Unliquidated Obligations 31/12/2000
SIERRA LEONE				
West and Central Africa				
SIERRA LEONE	12,043	0	12,043	0
	12,043	**0**	**12,043**	**0**
TOTAL SIERRA LEONE	**12,043**	**0**	**12,043**	**0**
EAST TIMOR				
East Asia and the Pacific				
AUSTRALIA	59,643	32,095	27,548	0
INDONESIA	14,327,042	10,949,026	3,349,783	28,233
East Asia and the Pacific	**14,386,685**	**10,981,121**	**3,377,331**	**28,233**
Headquarters				
HEADQUARTERS	1,399,684	1,032,340	367,344	0
Headquarters	**1,399,684**	**1,032,340**	**367,344**	**0**
TOTAL EAST TIMOR	**15,786,369**	**12,013,461**	**3,744,675**	**28,233**
TOTAL SUPPLEMENTARY PROGRAMME BUDGET	**15,798,412**	**12,013,461**	**3,756,718**	**28,233**

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2000
(in United States Dollars)

JUNIOR PROFESSIONAL OFFICERS

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2000	Cancellations During 2000	Unliquidated Obligations 31/12/2000
West and Central Africa				
CAMEROON	13,529	3,564	9,965	0
CÔTE D'IVOIRE	4,079	4,079	0	0
GUINEA	20,163	7,008	13,155	0
LIBERIA	9,811	2,405	7,406	0
MALI	3,769	242	3,527	0
SENEGAL	3,153	0	3,153	0
West and Central Africa	**54,504**	**17,298**	**37,206**	**0**
East and Horn of Africa				
ETHIOPIA	35,082	12,536	22,546	0
SUDAN	13,037	5,231	7,806	0
UGANDA	3,065	0	3,065	0
East and Horn of Africa	**51,184**	**17,767**	**33,417**	**0**
Great Lakes				
DEMOCRATIC REPUBLIC OF THE CONGO	3,402	0	3,402	0
RWANDA	10,049	0	10,049	0
UNITED REP OF TANZANIA	9,603	5,818	3,785	0
Great Lakes	**23,054**	**5,818**	**17,236**	**0**
Southern Africa				
ANGOLA	3,774	0	3,774	0
SOUTH AFRICA	8,231	34	8,197	0
Great Lakes	**12,005**	**34**	**11,971**	**0**
TOTAL AFRICA	**140,747**	**40,917**	**99,830**	**0**
Eastern Europe				
AZERBAIJAN	14,775	8,109	6,666	0
GEORGIA	9,200	103	9,097	0
RUSSIAN FEDERATION	11,999	3,500	8,499	0
Eastern Europe	**35,974**	**11,712**	**24,262**	**0**
Western Europe				
TURKEY	13,012	5,104	7,908	0
Western Europe	**13,012**	**5,104**	**7,908**	**0**

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2000
(in United States Dollars)

JUNIOR PROFESSIONAL OFFICERS

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2000	Cancellations During 2000	Unliquidated Obligations 31/12/2000
South Eastern Europe				
BOSNIA AND HERZEGOVINA	22,759	9,689	13,070	0
CROATIA	11,983	5,548	6,435	0
South Eastern Europe	**34,742**	**15,237**	**19,505**	**0**
TOTAL EUROPE	**83,728**	**32,053**	**51,675**	**0**
North Africa				
MAURITANIA	3,400	0	3,400	0
TUNISIA	4,976	4,513	463	0
North Africa	**8,376**	**4,513**	**3,863**	**0**
Middle East				
EGYPT	7,701	514	7,187	0
JORDAN	4,056	12	4,044	0
Middle East	**11,757**	**526**	**11,231**	**0**
South West Asia				
IRAN (ISLAMIC REP OF)	2,643	1,151	1,492	0
PAKISTAN	7,774	224	7,550	0
South West Asia	**10,417**	**1,375**	**9,042**	**0**
Central Asia				
KAZAKHSTAN	3,319	108	3,211	0
KYRGYZSTAN	33,256	20,273	12,983	0
Central Asia	**36,575**	**20,381**	**16,194**	**0**
TOTAL CASWANAME	**67,125**	**26,795**	**40,330**	**0**

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2000
(in United States Dollars)

JUNIOR PROFESSIONAL OFFICERS

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2000	Cancellations During 2000	Unliquidated Obligations 31/12/2000
North America and the Carribean				
UNITED STATES OF AMERICA	3,706	3,405	303	0
North America and the Carribean	**3,708**	**3,405**	**303**	**0**
Central America				
MEXICO	9,281	6,643	2,638	0
Central America	**9,281**	**6,643**	**2,638**	**0**
Northern South America				
VENEZUELA	10,919	3,162	7,757	0
Northern South America	**10,919**	**3,162**	**7,757**	**0**
TOTAL THE AMERICAS	**23,908**	**13,210**	**10,698**	**0**
East Asia and the Pacific				
AUSTRALIA	300	0	300	0
CAMBODIA	12,420	3,522	8,898	0
LAO PEOPLE'S DEMOCRATIC REPUBLIC	21,097	16,667	4,430	0
THAILAND	24,665	11,948	12,717	0
East Asia and the Pacific	**58,482**	**32,137**	**26,345**	**0**
South Asia				
INDIA	7,497	0	7,497	0
MYANMAR	7,608	612	6,996	0
NEPAL	17,375	15,745	1,630	0
South Asia	**32,480**	**16,357**	**16,123**	**0**
TOTAL ASIA AND THE PACIFIC	**90,962**	**48,494**	**42,468**	**0**
Headquarters				
HEADQUARTERS	93,751	37,869	55,882	0
Headquarters	**93,751**	**37,869**	**55,882**	**0**
TOTAL OTHER	**93,751**	**37,869**	**55,882**	**0**
TOTAL JUNIOR PROFESSIONAL OFFICERS	500,221	199,338	300,883	0
GRAND TOTAL PRIOR YEARS	165,339,574	112,394,827	49,568,347	3,376,400

2000 Extra-Budgetary In Kind Donations to UNHCR
(In United States Dollars)

Appendix

Donor	Amount
Australia	659,523
Switzerland	677,385
Action Refugies (FRA)	58,063
Deutsche Stiftung fur UNO Fluchtlingshilfe E V (GFR)	4,787
Human Appeal International (UAE)	35,800
Red Crescent Society (UAE)	54,405
Lutheran World Relief (USA)	4,586,259
World Vision (USA)	125,990
Hennes & Mauritz (AUS)	328,004
I C A Canada (CAN)	206,521
TOTAL	**6,736,737**

Notes to the financial statements

Note 1
Office of the United Nations High Commissioner for Refugees and its activities

The Office of the United Nations High Commissioner for Refugees was established by the General Assembly in its resolution 319 A (IV) of 3 December 1949. Its statute was approved by the Assembly in resolution 428 (V) of 14 December 1950.

The overall objective of UNHCR is to provide international protection to refugees and to seek durable solutions to refugee problems. UNHCR seeks to safeguard the fundamental principles of asylum and non-refoulement and to ensure that the basic rights of refugees are respected and that they are treated in a dignified and humane manner. UNHCR has also developed, at the request of the General Assembly and the Governments concerned, substantial material assistance programmes to meet refugee needs. Subsequent resolutions of the General Assembly, the Economic and Social Council and the Executive Committee of the High Commissioner's Programme have called upon the Office, in the context of its basic mandate, to assist other groups of persons regarded as falling within the competence of the High Commissioner. In complex humanitarian emergencies, UNHCR also contributes to the provision of humanitarian assistance.

The High Commissioner reports annually to the General Assembly through the Economic and Social Council. An Executive Committee of the High Commissioner's Programme was established pursuant to General Assembly resolution 1166 (XII) of 26 November 1957 to advise the High Commissioner in the exercise of his or her functions and to approve the use of voluntary funds made available to the High Commissioner. The annual cycle of meetings of the Executive Committee consists of one annual plenary session and a number of inter-sessional meetings of a Standing Committee of the Whole. In 2000 the Executive Committee consisted of 57 member countries. Each year the report on the session of the Executive Committee is submitted to the General Assembly as an addendum to the annual report of the High Commissioner.

The United Nations regular budget provides for 220 posts for UNHCR, which amounted to $19,976,793 in 2000. The appropriation in the United Nations general fund covering those posts is shown in statement IV of the financial statements of the United Nations.[1]

Note 2
Summary of significant accounting policies

(a) Financial rules for voluntary funds

The accounts of the UNHCR voluntary funds are maintained in accordance with the Financial Rules for Voluntary Funds administered by the High Commissioner for Refugees (A/AC.96/503/Rev.7), which were approved by the Executive Committee at its fiftieth session. The financial statements and schedules also conform to the common accounting standards of the United Nations system, as noted by the General Assembly in its resolution 48/216 C of 23 December 1993 (see also A/48/530) and as subsequently revised.

The financial year for the voluntary funds administered by the High Commissioner for Refugees is from 1 January to 31 December.

(b) Fund accounting

The UNHCR accounts are maintained on a fund accounting basis. Separate funds for general and special purposes are established in accordance with the Financial Rules for Voluntary Funds administered by the High Commissioner, hereinafter referred to as the Financial Rules.

As a result of the shift of UNHCR to a unified budget in 2000, in accordance with the decision adopted by the Standing Committee at its fifteenth meeting (see A/AC.96/924, annex), the presentation of the various funds in the financial statements has changed significantly from previous years. Seven distinct funds and accounts presented separately in 1999 (Annual Programme Fund, Emergency Fund, Voluntary Repatriation Fund, Special Programmes Fund, Refugee Education Account, Fund for International Field Staff Housing and Basic Amenities and Income-Generating Activities Fund) were consolidated under the Annual Programme Fund. The Supplementary Programme Fund and the Junior Professional Officers Fund were set up and are shown in the financial statements separately.

A cross-reference from the presentation of the 1999 accounts to the 2000 accounts is provided in table IV.1 below.

Table IV.1
Comparison of schedules for 1999 and 2000

Schedule	*1999*	*2000*
3	General Programmes — Schedule of appropriations under the Annual Programme Fund	Schedule of appropriations under the Annual Programme budget
4	Special Accounts — Schedule of funds available	Schedule of Funds Available — Supplementary Programme Fund
5	Special Programmes (including trust funds) — Schedule of funds available	Status of prior years' projects — Obligations liquidated/outstanding (all funds)
6	Status of prior years' projects — obligations liquidated/outstanding	Now schedule 5
7	Loans made to or on behalf of refugees	Incorporated under Note 9, Other receivables
8	Cash and term deposits	Incorporated under Note 6, Cash and term deposits
9	Cash and term deposits 1995-1999	Incorporated under Note 6, Cash and term deposits
10	Non-convertible currency holdings	Incorporated under Note 6, Cash and term deposits

The Annual Programme Fund covers all ongoing and foreseeable activities for the planning year. The activities under the Annual Programme Fund are funded through restricted or unrestricted contributions to the General Fund and from distinct trust funds. The Supplementary Programme Fund covers activities that emerge after the annual programme is approved by the Executive Committee in its annual session. Supplementary programmes become part of the annual programme during the subsequent year, unless otherwise decided by the High Commissioner.

Trust funds under both the Annual Programme Fund and the Supplementary Programme Fund cover activities for which UNHCR has received monies from donors without assuming ownership of the funds. The only activity meeting this criterion is related to a contribution originating from the United Nations Fund for International Partnerships (UNFIP) (Ted Turner fund). Until recently, the term "trust fund" (and consequently the acronym OTF, other trust funds) was widely used within UNHCR as well as by donors in a way that did not necessarily reflect the underlying legal situation, namely, that the donor had not formally pledged amounts to UNHCR but retained ownership of the funds. In fact, all such funds, except the UNFIP contribution, were formally pledged to UNHCR to become UNHCR property. The balance of $34,500 of the latter contribution was carried over into the 2000 annual programme under trust funds.

Each fund is maintained as a distinct financial and accounting entity with separate self-balancing double-entry groups of accounts. Separate financial statements are prepared for each fund or for a group of funds of the same nature.

(c) Use of estimates

Preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates. Estimates are used in the context of expenditure recognition in particular, but not exclusively, at the end of the financial period to determine the amounts to be retained in respect of unliquidated obligations.

(d) Funds

The funds reported in the accounts are as follows:

- The Working Capital and Guarantee Fund has an established ceiling of $50 million approved by the Executive Committee and is maintained by income from interest on invested funds and savings from prior years' Annual Programme Fund, Emergency Fund and Voluntary Repatriation Fund. The Fund is utilized to replenish the Annual Programme Fund and to meet essential payments for projects pending receipt of contributions pledged or anticipated;
- The Annual Programme Fund covers the financial activities that are approved annually by the Executive Committee for the programmed activities for individual countries or areas and for certain costs incurred by Headquarters. It also includes the operational reserve, which is established at an amount equivalent to 10 per cent of the programmed activities in the annual programme budget;

- The Supplementary Programme Fund accounts for monies available for activities arising after the approval of the annual programme budget;
- The Junior Professional Officers Fund covers financial activities exclusively allocated for the training and development of young professionals sponsored by various Governments;
- The medical insurance plan was established by the General Assembly at its forty-first session in accordance with United Nations staff regulation 6.2. The objective of the fund is to assist subscribers and eligible family members in meeting expenses incurred for certain health services, facilities and supplies arising out of sickness, accident or maternity. The plan is maintained by premiums from field staff and contributions from UNHCR, as well as by interest income. Payments are based on claims processed during the year to cover field staff medical costs.

(e) Translation of currency

The accounts are presented in United States dollars. In the field offices, the accounts may be maintained in the national currency of the country concerned. The field office account transactions are translated into United States dollars using the United Nations operational rates of exchange, as established by the United Nations Controller, in effect at the date of the transaction. At the balance sheet date, all asset and liability balances are adjusted to reflect the United Nations operational rate of exchange in effect at 31 December.

In line with the practice adopted by the United Nations for 2000, UNHCR used the United Nations operational rate of exchange effective on 1 January 2001 to revalue its asset and liability balances as at the balance sheet date.

(f) Voluntary contributions and pledges

Voluntary contributions from Member States and other donors are recorded as income upon receipt or on the basis of a written pledge from the donor. Pledges from Governments are fully recognized as income at the time of acceptance of the pledge. In the interest of prudent financial management, up to one half of the value of firm pledges made by organizations of established repute are recognized as income at the time the pledge is accepted.

Contributions in kind are recorded in the accounts at fair market value when the goods or services are received. Extrabudgetary in-kind contributions are not recorded in the accounts but are listed in the appendix to the financial statements.

Cash received against pledges is recorded at the dollar equivalent calculated at the United Nations operational rate of exchange prevailing on the date of receipt, as explained in note 2 (e) above.

Pledges due are written off after 5 years unless the donor has reconfirmed the commitment in writing not more than 18 months before the end of the accounting period.

(g) Interest income

Interest income includes all interest and related investment income earned on invested funds and various bank accounts. Financial rule 9.3 specifies the conditions

for recording investment income, which provides, inter alia, that income from investments shall be credited to the Annual Programme Fund, unless required to maintain the Working Capital and Guarantee Fund.

(h) Currency exchange adjustments

Currency exchange adjustments include losses and gains on transactions and translation losses and gains from the revaluation of year-end asset and liability balances, based on the United Nations operational rate of exchange. Exchange differences are charged to the Annual Programme Fund, unless required to maintain the Working Capital and Guarantee Fund.

(i) Miscellaneous income

Miscellaneous income includes income from the sale of used or surplus property, refunds of expenditures charged to prior periods and settlement of insurance claims. The annual programme includes net recoveries relating to the transfer of emergency stockpile items to operational projects as miscellaneous income.

(j) Expenditure

Project expenditure reflects the amounts obligated according to article 8 of the Financial Rules. The High Commissioner may incur obligations for the implementation of projects to the extent that monies and governmental pledges are available in the appropriate fund or account. Whenever possible and appropriate, the implementation of projects is entrusted to implementing partners, such as governmental, intergovernmental or non-governmental bodies, private firms or individual experts, in accordance with the terms of an agreement or a formal exchange of letters. Projects may also be implemented in accordance with the terms of a letter of instruction to the responsible officer or organizational unit of UNHCR.

(k) Ex gratia payments

The granting of ex gratia payments is governed by financial rule 10.5. Ex gratia payments are approved by the Controller up to an amount not exceeding $5,000, when such payments are considered desirable in the interest of the organization. Payments over $5,000 require the personal approval of the High Commissioner. A statement of ex gratia payments, if there are any, is submitted to the Board of Auditors with the annual accounts.

(l) Write-offs

Write-offs due to loss of cash or of the book value of accounts receivable, including the conversion of loans into grants, is governed by financial rule 10.6. At UNHCR, write-offs are recorded as adjustments to prior years' expenditures. The writing off of amounts up to $10,000 can be approved by the Controller after a full investigation. Amounts over $10,000 require the approval of the High Commissioner. A statement of all amounts written off is submitted to the Board of Auditors with the annual accounts.

The writing off of losses of UNHCR property is governed by financial rule 10.7, which provides that the Controller may authorize such write-offs after a full investigation of each case.

(m) Non-expendable property

In accordance with United Nations accounting standards, non-expendable property purchased with UNHCR voluntary funds is not included in the fixed assets on the balance sheet, but is charged as expenditure to the appropriate project in the year of acquisition. The inventories are recorded at the dollar equivalent calculated at the rate of exchange prevailing on the date of purchase. For valuation purposes, depreciation is computed using the straight-line method over the estimated useful life of the related assets. The estimated depreciable life of non-expendable property ranges from 3 to 10 years, depending on the nature of the asset.

(n) Reclassification

From 2000, bank charges are recorded as expenditure under the Working Capital and Guarantee Fund rather than against other/miscellaneous income. The 1999 figures are therefore restated, increasing income and expenditure by $1,015,440, with a zero net effect on the reserves and fund balances at the end of the period.

Note 3
Working Capital and Guarantee Fund

In accordance with financial rule 6.4, UNHCR had to utilize $40 million from the Working Capital and Guarantee Fund at the end of November 2000 to fund obligations pending the receipt of anticipated contributions. As a result of pledges received before 31 December 2000, amounting to $44.4 million, UNHCR was able to refund the Fund within the financial year.

Note 4
Expenditure

(a) Breakdown of expenditure

Following is a table showing the total UNHCR expenditure in 2000.

Table IV.2
UNHCR expenditure in 2000
(Thousands of United States dollars)

Fund	*Programme*	*Programme support*	*Management and administration*	*Total*
Annual programme	500 411	170 967	34 919	706 297
Annual programme-trust	1 155	69	34	1 258
Supplementary programme	59 799	7 407		67 206
Subtotal	**561 365**	**178 443**	**34 953**	**774 761**
Junior Professional Officers				7 070
Working Capital and Guarantee				938
Medical insurance plan				1 116
Total				**783 885**

The expenditure figures shown under "programme" in table IV.2 include instalment payments made to implementing partners. During the year, implementing partners are obliged to report on disbursements made against the UNHCR-provided funds at regular reporting dates. In 2000, $287.4 million was paid out to implementing partners as instalments, of which $191.2 million have been reported upon as at 31 December 2000, leaving a balance of $96.2 million for which reports were outstanding. Subsequent to the receipt of reports from implementing partners during the first four months of 2001, a further amount of $49.6 million was confirmed as having been disbursed and the balance was reduced to $46.6 million as at 30 April 2001.

(b) Ex gratia payments

During 2000, UNHCR disbursed an amount of $11,484 in respect of ex gratia payments to two UNHCR staff members.

(c) Junior Professional Officers Fund

Table IV.3 shows the expenditure, by region, under this Fund, as well as the fund balance at the end of 2000.

Table IV.3
Expenditures under the Junior Professional Officers Fund in 2000
(United States dollars)

Region	*Disbursements*	*Unliquidated obligations*	*Total*
Africa	1 993 083	59 243	2 052 326
Europe	1 847 587	48 014	1 895 601
Central Asia, South-West Asia, North Africa and the Middle East	742 368	32 327	774 695
Americas	482 444	8 390	490 834
Asia and the Pacific	844 309	35 254	879 563
Headquarters	935 646	41 455	977 101
Total	**6 845 437**	**224 683**	**7 070 120**
Reserves and fund balances as at 1 January 2000			**6 521 978**
Funds received in 2000			**7 395 405**
Total expenditure			**(7 070 120)**
Reserve and fund balances as at 31 December 2000			**6 847 263**

(d) Medical claims

In 2000, the medical insurance plan received income totalling $1,009,067 from premiums and $435,786 in interest earned. Under this plan, UNHCR paid out to its subscribers an amount of $1,115,738 in medical claims.

Note 5
Write-offs during 2000

UNHCR had to write off an amount of $330,714 in respect of unrecoverable value-added tax and losses of cash that occurred in various locations where UNHCR operates.

Note 6
Cash and term deposits

The figure shown for cash and term deposits represents the net total of all cash balances (including funds held in non-convertible currencies) less any overdrafts. Table IV.4 shows the breakdown between current and deposit accounts for the years 1996 to 2000.

Table IV.4
Current and deposit accounts as at 31 December
(Thousands of United States dollars)

	1996	*1997*	*1998*	*1999*	*2000*
Cash deposit on 31 December					
Cash and current accounts	16 666	14 544	12 956	48 985	50 497
48-hour account	765	802		50	15 204
Deposit accounts	205 405	207 104	166 704	139 820	58 000
	222 836	**222 450**	**179 660**	**188 855**	**123 701**
Average in hand during year					
In current accounts	41 916	36 954	31 774	41 334	51 231
Invested (call and time deposits, securities)	227 470	196 666	122 381	140 664	65 631
	269 386	**233 620**	**154 155**	**181 998**	**116 862**
Interest earned					
On current accounts	1 158	823	904	1 089	1 633
On invested funds	11 848	11 013	6 758	6 933	3 962
	13 006	**11 836**	**7 662**	**8 022**	**5 595**
Average rate of interest earned					
On funds in hand and in bank	4.83%	5.07%	4.97%	4.41%	4.79%
On invested funds	5.21%	5.60%	5.52%	4.93%	6.04%

Table IV.5 shows details of cash and term deposits as at 31 December 2000.

Table IV.5
Cash and term deposits as at 31 December 2000

Bank	*Period (days)*	*Annual percentage rate*	*Date of maturity*	*Amount*	*Accrued interest*
				(United States dollars)	
San Paolo IMI, Turin	50	6.67000	04/01/01	10 000 000	85 228
San Paolo IMI, Turin	14	6.63000	05/01/01	5 000 000	8 288
San Paolo IMI, Turin	17	6.63000	08/01/01	10 000 000	16 575
Fortis Bank, Brussels	7	6.70000	04/01/01	8 000 000	4 467
Fortis Bank, Brussels	13	6.65000	10/01/01	5 000 000	2 771
Fuji Bank, Brussels	18	6.59375	16/01/01	10 000 000	3 663
Citicorp Banking Corp., Jersey	5	6.37500	03/01/01	10 000 000	3 542
Total				**58 000 000**	**124 533**

Table IV.6 shows details of the dollar equivalent of non-convertible currencies held at 31 December 2000.

Table IV.6
United States dollar equivalent of non-convertible currencies held at 31 December 2000

Country[a]	*Currency*	*Dollar equivalent*
Afghanistan	Afghani	3 494.26
Albania	Lek	6 367.03
Burundi	Franc	2 686.19
Democratic Republic of the Congo	Franc	10 907.88
Egypt	Pound	14 539.22
Ethiopia	Birr	141.61
Iran (Islamic Republic of)	Rial	66 873.25
Iraq	Dinar	1 481.86
Mozambique	Metical	5 035.48
Sudan	Dinar	43 999.76
Tajikistan	Rouble	1 786.71
Turkmenistan	Manat	7 983.21
Uzbekistan	Sum	769.30
Viet Nam	Dong	1 584.60
Yugoslavia, Federal Republic of	Dinar	505.51
Zambia	Kwacha	14 145.20
Total		**182 301.07**

[a] Countries that have not accepted the obligations of article VIII, sections 2-4, of the Articles of Agreement of the International Monetary Fund.

Note 7
Voluntary contributions receivable

Receivables represent contributions outstanding from all donors, the details of which are reflected in schedule 1 for 2000 and schedule 2 for all prior years. The age of contributions outstanding is shown below:

2000	$55 941 594
1999	8 677 620
1998	16 178 774
1997	256 468
1996	45 936
Total	**$81 100 392**

Note 8
Due from United Nations agencies

The amounts due from entities within the United Nations system in excess of $10,000 are as follows:

Department of Political Affairs	$12 107
Department of Peacekeeping Operations	$291 351
Office for the Coordination of Humanitarian Affairs	$413 851
United Nations Children's Fund	$40 121
United Nations Joint Staff Pension Fund	$12 582
World Health Organization	$32 196

Note 9
Other receivables

An amount of $829,392 in respect of loans made to or on behalf of refugees is still refundable to UNHCR at 31 December 2000 (see table IV.7). These loans were fully expensed in the years in which they were made, and only memorandum accounts are maintained in UNHCR accounts.

Table IV.7
Loans made to or on behalf of refugees refundable to UNHCR as at 31 December 2000

	For the year 2000	*Cumulative to 31 December 2000*	
Total loans made		16 362 777	
Adjustments			
Unused funds refunded by implementing agencies		(817 068)	
Transferred to the Refugee Committee		(4 105 721)	
Exchange differences	(173 770)	5 497 576	
			16 937 564
Liquidations			
Repayments	(160 566)	(14 451 836)	
Write-offs/conversion into grants		(803 765)	
Agency collection fees and charges	(16 409)	(644 278)	
			(15 899 879)
Total loans outstanding at 31 December 2000			1 037 685
Refundable upon receipt to implementing agencies for collection fees			(208 293)
Total loans refundable to UNHCR at 31 December 2000[a]			**829 392**

[a] Breakdown by source of funds:

Major aid programmes	828 996
Other trust funds	396
Total	829 392

Note 10
Non-expendable property

On 31 December 1999, the historical cost of non-expendable property recorded was $281,398,227 and the depreciated value was $51,646,012.

In 2000, UNHCR introduced a new software program, Asset Trak, for the recording of non-expendable property. The working definition of non-expendable property is applied to assets with an original purchase price greater than or equal to $1,500 and a serviceable life greater than or equal to five years and all special items. Special items include vehicles, computer equipment, plants, boats, telecommunication equipment and security equipment.

In the years prior to adopting the aforementioned definition of non-expendable property, UNHCR included items of lesser value, grouped together as "bulk" entries, in the annual reporting found in the notes to the financial statements. This practice has been discontinued and, therefore, items not meeting the definition individually have not been reported on.

The historical cost of non-expendable property recorded in the Asset Trak database as at 31 December 2000 was $193,197,732 and the depreciated value was $53,696,038.

Note 11
Accounts payable

The accounts payable include the following amounts due to other bodies:

Office for the Coordination of Humanitarian Affairs	$499 636
United Nations Volunteers	$477 684
United Nations Compensation Commission	$202 876
United Nations Development Programme	$4 554 873
United Nations Children's Fund	$32 589
United Nations Headquarters	$1 343 428

Note 12
Liabilities for end-of-service and post-retirement benefits

In accordance with United Nations common practice, UNHCR has not specifically recognized in any of its financial accounts liabilities for after-service health insurance costs or for other types of end-of-service payments that will be owed when staff members leave the Organization. Therefore, UNHCR has not created any reserve to fund those liabilities. Such expenses are budgeted for in the corresponding operations budget, and the actual costs incurred in each financial period, when staff members terminate, are reported as current-year expenditure.

(a) After-service health insurance

The financial dimension of the Organization's liability for after-service health insurance is estimated to reflect actuarial patterns and assumptions similar to those of the overall United Nations estimate disclosed in the notes to the United Nations

financial statements.[1] The Organization's liability is estimated, by extrapolation, to be on the order of $260 million.

(b) Accrued annual leave

Terminating staff are entitled to payment for any unused vacation days they may have accrued up to a maximum of 60 days. The Organization's total liability for such unpaid accrued vacation compensation is estimated to be between $18 million and $20 million.

(c) Termination benefits

In line with the Staff Regulations and Rules of the United Nations, some staff members are entitled to a repatriation grant and reimbursement for related relocation expenses upon their termination from the Organization based on the number of years of service. The Organization's total liability at the end of 2000 for such unpaid repatriation and relocation entitlement is estimated to be on the order of $105 million. This estimate is now based on the actual number of UNHCR staff by duty station and representative averages for both salaries and years of service. In the 1999 financial statements, the liability was estimated to be between $22 million and $27 million. The calculation was then based on the overall number of UNHCR staff and rough estimates of salaries and years of service.

(d) Pension plan

UNHCR is a member organization participating in the United Nations Joint Staff Pension Fund, which was established by the General Assembly to provide retirement, death, disability and related benefits. The Pension Fund is a funded defined-benefit plan. The financial obligation of the Organization to the Fund consists of its mandated contribution at the rate established by the Assembly together with any actuarial deficiency payments required under article 26 of the Regulations of the Fund. Such deficiency payments are only payable if and when the Assembly has invoked the provision of article 26, following a determination that there is a requirement for deficiency payments based on an assessment of the actuarial sufficiency of the Fund as of the valuation date. At the time of the preparation of the present report, the Assembly had not invoked that provision.

Notes

[1] *Official Records of the General Assembly, Fifty-fifth Session, Supplement No. 5* (A/55/5), vol. I, chap. V.

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